

Utilization of Special Education Fund in the Municipality of Bulan, Sorsogon

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Abstract: Employing a descriptive-evaluative research design with a quantitative approach, the study aimed to identify the priority needs of secondary schools, assess the extent of Special Education Fund (SEF) utilization, as well as determine the challenges faced by school heads in fund implementation for the school year 2024-2025. There are ten (10) secondary school heads directly involved in SEF planning and utilization who were purposively selected as respondents. The data were gathered through a validated structured survey questionnaire covering four dimensions which are the facilities and infrastructure, instructional materials and technology, teacher's development and support, and other educational programs and services. The statistical tools were used such as sum of ranks, mean, ranking, and frequency count were employed to analyze the data and derive insightful discussions.

The findings revealed that top priorities under facilities and infrastructure included the renovation of classrooms and improvement of sanitation facilities, reflecting the schools' pressing need for safe and conducive learning environments. Along the instructional materials and technology, schools emphasized the procurement of technological tools such as projectors and computers to support instructional delivery. In teacher's development, the most prioritized needs were medical and stress management programs and in-service training, signifying recognition of teacher well-being and professional growth. Moreover, health and nutrition, remedial programs, and values formation were identified as critical other educational services and services priorities. Despite these priority needs of the schools, SEF utilization was found to be moderately utilized, signifying inefficiencies due to delayed fund release, limited coordination, and government procedure constraints.

It concludes that while SEF serves as an essential funding source for school improvement and development, its impact is hindered by procedural and financial challenges. Hence, the development of a proposed policy framework for SEF utilization is strongly recommended to institutionalize effective fund management, promote participatory budgeting, and ensure alignment with actual school priority needs. The DepEd, LGUs, and school heads are recommended to enhance fund transparency, efficiency, and responsiveness.

Keywords: *Special Education, Fund Utilization, Municipality Budget, Implementation, Inclusive Education.*

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I. INTRODUCTION

To advance the national development of society and the economy, education is essential in providing a foundation of equipping knowledge, skills, and values to the individuals. Through this it develops the human capital, promotes innovation, and strengthens democratic participation, all of which are essential for sustained progress of the country. Its effectiveness of education in fulfilling this role greatly depends on the sufficiency and proper allocation of financial resources. Having the adequate funding ensures that schools can provide equitable access to learning opportunities, maintain quality facilities, acquire

updated instructional materials, and support the continuous professional growth of teachers. Without sufficient resources, disparities in access and quality widen, leaving many learners such as especially from disadvantaged communities at a greater risk of exclusion. Hence, investing in education is not merely a social obligation but a strategic necessity to achieve inclusive growth, reduce poverty, and build a competitive nation.

An estimated \$97.0 billion is needed annually to fund learning and skills globally, with three approaches that can help young people on a path to prosperity, highlighting the substantial investment required to address educational gaps

that impact economic growth Krishnan. Kirabo Jackson found that the sweet spot for special education spending is found by setting a goal to reform funding for equity and outcome and then by increasing spending on instruction and support services Let's Go Learn. Through strategic investment in special education yields significant economic returns through improved student outcomes and reduced long-term social costs.

The United States' experience with federal special education funding provides important lessons for SEF implementation. It shows that when funding is efficiently allocated to address infrastructure needs, teacher training, and instructional materials, the economic returns are substantial not only in terms of improved educational outcomes but also in reduced long-term social service costs and increased economic productivity of individuals with special needs. Furthermore, consistent monitoring and accountability mechanisms ensure that funds are utilized effectively, leading to measurable improvements in the quality of education delivered to learners with disabilities. The U.S. model also highlights the importance of collaboration among federal, state, and local governments to ensure equitable distribution of resources. This approach demonstrates that sustainable investment in special education not only promotes inclusivity but also contributes to the nation's broader socioeconomic development and human capital growth.

On the other hand, other countries such as South Korea provide compelling evidence of how strategic education funding impacts economic development. It exploits an administrative cutoff rule that determines the provision of school funding and uses a regression discontinuity approach to demonstrate that extra school funding significantly improves student achievement under centralized systems MIT Education Finance and Policy. It is relevant as it shows how systematic allocation of educational resources, similar to SEF mechanisms, can drive measurable improvements in educational outcomes that translate to economic benefits. Moreover, they experience underscores the importance of aligning fiscal policies with educational priorities to ensure that every investment directly enhances teaching and learning quality. The country's sustained economic growth has been partly attributed to its consistent commitment to equitable and data-driven education funding strategies. This model reinforces the idea that when educational financing is strategically planned and efficiently executed, it becomes a powerful catalyst for national development and social progress.

The World Bank Group is the largest financier of education in the developing world, working in 94 countries and committed to helping them reach Sustainable Development Goal 4, which is access to inclusive and equitable quality education and lifelong learning opportunities for all by 2030 World Bank. This global commitment recognizes that inclusive education funding, including special education support, is essential for sustainable economic development. The organization's initiatives emphasize strengthening educational systems

through evidence-based policy reforms, teacher capacity-building, and the integration of technology to enhance learning outcomes. Supporting governments in creating equitable financing frameworks, the World Bank ensures that marginalized and vulnerable learners are not left behind. In addition, its investment approach highlights the long-term economic benefits of an educated and skilled population, particularly in enhancing labor productivity and innovation capacity. This demonstrates that strategic education financing is not merely a social obligation but a foundational investment for global competitiveness and poverty reduction.

In between 2015-2025 shows that nations investing in comprehensive education funding systems, including special education provisions, experience accelerated economic growth rates. Countries that have implemented systematic approaches to educational resource allocation similar to the Philippines' SEF have demonstrated improved human capital development, leading to enhanced economic competitiveness. The nation puts 12.7% of public funding toward education, well below the international standard 15.0%. Schools in the United States spend an average of \$20,387 per pupil, which is the 3rd-highest amount per pupil among 40 other developed nations Education Data. This highlights the importance of not just funding amounts but efficient utilization, particularly relevant to SEF implementation. These international best practices emphasize that the economic impact of education funding depends heavily on how efficiently resources are allocated and utilized. Countries with transparent allocation mechanisms, clear priority-setting processes, and strong monitoring systems achieve better economic returns from their educational investments.

In the Philippines, the Special Education Fund (SEF) is mandated under Republic Act No. 7160 from the Local Government Code of 1991, is intended to supplement the budgetary requirements of public schools by financing programs, projects, and activities that support educational improvement. The source of the fund comes from the 1% additional levy on real property tax (basic RPT) collected by provinces, cities, and municipalities and this levy is automatically set aside for the SEF, (RA No. 7160; Local Government Code of 1991). The SEF is intended to augment the budget for public education. Specifically, it is used to finance the operation and maintenance of public schools, construction and repair of school buildings and facilities, acquisition of educational materials and equipment, sports development programs, and other priority educational projects identified by the local school board.

On the other hand, the SEF is managed by the Local School Board (LSB), which is co-chaired by the local chief executive (mayor or governor) and the division superintendent or district supervisor of the Department of Education (DepEd). Nonetheless, the board decides on how the SEF is allocated in the locality. In short, the Special Education Fund is a local education fund, sourced from real property tax, that supports the improvement of public schools in every city, municipality, or province.

The allocation of the Special Education Fund (SEF) allocation breakdown stipulated in the (a) Personal Services such as the allowances, honoraria, salaries for locally-hired teachers, non-teaching staff, security, utility workers, and among others. The 40–50% of SEF is utilized to use to pay salaries of locally funded teachers which is not covered by DepEd; honoraria for coaches, trainers, and non-teaching staff; security and janitorial services in schools; and maintenance and Other Operating Expenses (MOOE). Also, the 20–30% of SEF focus on the repair and maintenance of school buildings; purchase of office and school supplies; electricity, water, and communication expenses; and capital outlay of the infrastructure & equipment. The 20–25% of SEF should allocate to the construction and repair of classrooms; purchase of furniture (chairs, tables, blackboards, ICT equipment); and acquisition of instructional materials and books. Lastly, on the sports and development programs of the school which is around 5–10% of SEF along funding for participation in sports meets such as Palarong Pambansa and training programs for athletes and coaches (Joint Circular No. 1, s. 2017; EDCOM, 2025)

The SEF should be efficiently allocated and properly utilized to improve facilities, procure instructional materials, enhance teacher development, and implement programs that directly benefit students. The SEF has been a consistent source of financial support for public secondary schools. However, despite these allocations, schools continue to experience shortages in classrooms, instructional resources, and technological equipment, along with limited teacher training opportunities. These conditions raise questions about how the SEF is being allocated and utilized, and whether it is addressing the most pressing needs of the schools. A more transparent and data-driven allocation framework is necessary to ensure that funds are directed toward interventions with the greatest impact on student learning and overall school performance. Regular auditing and performance evaluation mechanisms should also be institutionalized to monitor fund utilization and prevent inefficiencies or mismanagement. Moreover, involving school heads, teachers, and local stakeholders in budget planning can promote accountability and alignment between financial priorities and actual educational needs. Strengthening SEF management through participatory governance and evidence-based decision-making can eventually lead to a more equitable and effective education financing system.

Concerning efficiency, prioritization, and equity, issues in SEF allocation also emerge, particularly as schools accommodate increasing student populations with limited fiscal resources. Without clear evidence on how the SEF is distributed and applied, its role as a strategic tool for educational development may be undermined, reducing its potential impact on school performance and student outcomes. This highlights the urgent need for a systematic evaluation framework that links SEF utilization to measurable indicators of educational quality and equity. Transparent reporting mechanisms can help ensure that allocations are guided by objective criteria, such as student

needs, infrastructure deficits, and teacher-student ratios. Moreover, adopting a performance-based budgeting approach can encourage local governments and school administrators to allocate funds more strategically and effectively. Strengthening data management and inter-agency coordination can also enhance decision-making and promote more equitable access to educational opportunities across different regions.

This study seeks to examine Special Education Fund (SEF) utilization in the secondary education in the municipality of Bulan, Sorsogon. The objective of this study is to conduct an assessment of how the SEF resources are distributed and employed across areas for the educational development in the selected secondary schools within the Bulan, Sorsogon. It examines into the facilities and infrastructure development, instructional materials and technology procurement, teacher's development and support programs, and other educational programs and services that directly benefit student learning outcomes and supports a continuous improvement and accountability in educational resource management that can benefit the entire educational system.

Through this study, it identifies potential mismatches between funding decisions and genuine educational needs to provide insights that can inform more strategic resource deployment in the succeeding years. Subsequently, this seeks to develop evidence-based policy recommendations that can improve Special Education Fund (SEF) utilization practices not only in Bulan, Sorsogon but in similar contexts in the country to have access to quality educational resources and opportunities. Analyzing expenditure patterns, stakeholder perceptions, and educational outcomes, the study aims to uncover systemic gaps that hinder the effective translation of financial resources into meaningful learning improvements.

The findings are expected to contribute to strengthening fiscal accountability and transparency within the local education governance framework. Moreover, the research intends to serve as a reference for policymakers and local government units in crafting reforms that align funding priorities with actual school-level challenges. On the other hand, this study aspires to promote a more equitable, efficient, and needs-based education financing system that supports inclusive and sustainable educational development.

II. STATEMENT OF THE PROBLEM

This study sought to examine the utilization of the Special Education Fund (SEF) in the selected secondary public schools in the Municipality of Bulan, Sorsogon. Specifically, it aimed to address the following:

- What are the priority needs of the secondary schools along with:
 - ✓ Facilities and infrastructure;
 - ✓ Instructional materials and technology;
 - ✓ Teacher's development and support; and
 - ✓ Other educational programs and services?

- What is the extent of the utilization of the SEF to address the priority needs of secondary schools?
- What are the challenges encountered by the School Heads in the utilization of the SEF in the secondary schools?
- What policy framework could be proposed to improve the utilization of the SEF in secondary schools?

III. METHOD

This study employed a descriptive-evaluative research design utilizing a quantitative approach throughout its process. This approach was appropriate since the data were collected to determine the extent of utilization and challenges. This allowed the study to present the current status and conditions of Special Education Fund (SEF) utilization. Furthermore, the evaluative component is suitable because it did not only involve describing but also assessing effectiveness and providing policy recommendations. Moreover, to measure the extent of SEF utilization in terms of facilities and infrastructure, instructional materials and technology, teacher development and support, as well as educational programs and services, as well as the challenges, the quantitative approach was employed.

The respondents of this study were selected public school head in the Municipality of Bulan, Sorsogon. The researcher purposively selected directly with active SEF utilization and at least ten (10) schools in the public schools in Bulan, Sorsogon with a total of ten (10) respondents.

IV. PRESENTATION, ANALYSIS, AND INTERPRETSTION OF DATA

This discusses the analyzes and interprets the data gathered from the utilization of the Special Education Fund

(SEF) in the secondary public schools in the municipality of Bulan, Sorsogon. It is presented using tables and narratives which are sequentially arranged to answer the statement of the problem of the study.

❖ *Priority Needs of the Secondary Schools*

This part discusses the priority needs of the secondary schools in the selected secondary public schools in the municipality of Bulan, Sorsogon. The facilities and infrastructure, instructional materials and technology, teacher’s development and support, as well as other educational programs and services are major dimensions of the priority needs of the school. The researcher gathered at least ten (10) selected school heads, who were chosen as respondents because they are directly responsible for managing the Special Education Fund (SEF) and coordinating with the Local Government Unit (LGI) in the municipality of Bulan, Sorsogon. The statistical tools used to interpret the data on the priority needs of secondary schools were the sum of ranks and ranking.

A. *Facilities and Infrastructure.*

Table 1 (succeeding page) shows the summary of the priority needs of the secondary schools in the municipality of Bulan, Sorsogon along facilities and infrastructures. The results show that indicators which are “renovation and repair of existing school buildings” and the provision of “adequate sanitation facilities such as constructing of comfort room and hand wash station” ranked 1.5th which obtained the sum of ranks of 33. The finding implies that most school heads perceived these two areas as the most urgent infrastructure priorities that require immediate attention and funding support from the Special Education Fund (SEF). The need for regular maintenance, structural improvement, and sanitary facilities highlights the ongoing challenge of ensuring safe, conducive, and health-compliant learning environments in public secondary schools.

Table 1 Priority Needs Secondary Along with Facilities and Infrastructure

Indicators	Sum of Ranks	Overall Rank
Renovation and repair of existing school buildings	33	1.5
Provision of adequate facilities (comfort rooms, and hand-washing stations)	33	1.5
Construction of additional classroom to reduce overcrowding	40	3
Installation of proper lighting, ventilation, and electrical wiring in the classroom	41	4
Improvement of library facilities and study areas	52	5
Construction and repair of perimeter fence and gate	60	6
Upgrade science and computer laboratories	61	7
Construction of safe and accessible pathways, ramps, and railings for inclusivity	68	8
Construction of covered court or multipurpose halls	73	9
Improvement of playground and reactional facilities	89	10

On the other hand, the indicator “construction of additional classrooms to reduce overcrowding” ranked 3rd with a sum of rank of 40 which suggests that while classroom shortage remains a concern, it is slightly less prioritized compared to the immediate need for renovation and sanitation. Meanwhile, indicator “proper lighting, ventilation, and electrical wiring in classrooms” ranked 4th with a sum of rank of 41 which reflects that the necessity for

improved physical learning conditions that ensure comfort and safety for both teachers and students. Moreover, the indicators which are “improvement of library facilities and study areas” and the provision of “school fences and gates for safety and security” followed closely with a with a sum of ranks of 52 and 60, respectively, which shows that these aspects are also vital but might not be as pressing as the structural and sanitation concerns.

Nevertheless, the indicators 7, 8, 9, and 10 were the lowest-ranked priorities include the playground and recreational facilities, the covered court or multipurpose hall, and safe and accessible pathways, ramps, and railings for inclusivity. However, these are considered essential components for holistic and inclusive education, it appears to be secondary concerns compared to the immediate infrastructural deficiencies identified earlier. These findings show that most secondary schools are still focused on addressing basic physical and structural requirements to ensure safe, functional, and conducive learning environments before investing in supplementary infrastructure. This suggests that SEF allocations should prioritize maintenance, classroom construction, and sanitation improvements to effectively respond to the most critical facility-related needs of secondary schools in Bulan, Sorsogon.

The findings of the study are supported by Azur & Ricafort, who stated that the construction and repair of school buildings funded by the Special Education Fund (SEF) were the top priorities and most frequently utilized expenditures. These primarily included the construction, repair, or rehabilitation of toilets and water facilities, as well as the replacement or repair of school buildings, particularly those damaged by typhoons. Hence, the findings of this study reveal that the topmost priority among secondary schools is the renovation and repair of existing school buildings and the provision of adequate sanitation facilities, such as the construction of comfort rooms and handwashing stations.

On the other hand, the government acknowledged that insufficient funding hindered some schools from receiving

maintenance utilizations. However, in fiscal year 2018, the "Repair All" policy was introduced and implemented to ensure the utilization of funds to identified schools. Except for those structures demolished due to structural safety concerns or deterioration from age, school facilities were reconstructed and improved to create a more conducive learning environment DepEd. Furthermore, Joint Circular (JC) No. 1, s. 2017, or the Revised Guidelines on the Use of the Special Education Fund (SEF), mandates adherence to the standards and specifications set by the Department of Education (DepEd) and/or the Department of Public Works and Highways (DPWH) for the construction, repair, and maintenance of school buildings and other facilities. This applies particularly to public elementary and secondary schools experiencing classroom or facility shortages as identified through DepEd’s classroom deployment analysis.

In the connection with the Joint Circular (JC) No. 1, s. 2017, issued by the Department of Education (DepEd), the Department of Budget and Management (DBM), and the Department of the Interior and Local Government (DILG), schools are allocated sufficient Special Education Fund (SEF) resources for the development and repair of school buildings. This provision allows district schools to undertake minor, major, or complete renovations as needed. Based on the 2016 National School Building Inventory (NSBI) and the 2018 Nielsen Survey, there were a total of 711,693 classrooms nationwide. Of these, 626,169 classrooms or 88.98% and were classified as being in good condition (233,745), needing major repair (173,295), or requiring minor repair (219,129). The remaining 12.02%, equivalent to 85,524 classrooms, were deemed condemned and in need of replacement.

Table 2 Priority Needs of Secondary Schools Along with Materials and Technology

Indicators	Sum of Ranks	Overall Rank
Provision of computer, laptops and tablets as instructional resources	40	1
Provision of audio-visual aids (projectors, television sets...)	43	2
Installation of reliable internet connection and Wifi access	49	3
Production of learning modules and learners’ activity sheets	50	4
Provision of printers, photocopiers and scanner for instructional use	52	5
Procurement of updated textbooks and reference books aligned with the curriculum	55	6
Construction of laboratory equipment, for Science, Math, and TLE	57	7
Procurement of interactive whiteboards or smartboards	59	8
Procurement of educational software and licensed applications	69	9
Subscriptions to e-learning platforms or Learning Management System (LMS)	76	10

B. Instructional Materials and Technology.

The above table presents the summary of the priority needs of secondary schools in the municipality of Bulan, Sorsogon along instructional materials and technology. It reveals that indicator “audio-visual aids such as projectors, TV screens, speaker” ranked 1st with a sum of ranks of 40 and followed by the “computers, laptops, and tablets for teachers and students” which has a sum of ranks of 43, which interprets as that school heads highly prioritize the integration of technology into classroom instruction. These results suggest that schools recognize the importance of equipping both teachers and learners with digital tools that

enhance teaching delivery and student engagement. Access to these technological resources can improve instructional efficiency and promote more interactive, student-centered learning experiences aligned with the demands of 21st century education.

Furthermore, indicator with the “reliable internet connection and Wi-Fi access in classrooms” followed as the 3rd priority with sum of ranks of 49 which reflects the increasing reliance on internet-based learning and administrative processes in schools. Similarly, indicators “teaching modules and learner activity sheets” and “printers,

photocopiers, and scanners for instructional use” with a sum of ranks are 50 and 52, respectively, were also rated as essential priority of the schools, ranking 4th and 5th, respectively. The findings show that while technology integration is crucial, schools still value traditional yet practical instructional resources that support daily teaching and learning tasks, especially in areas where digital infrastructure remains limited. The need for updated textbooks and reference books with sum of ranks of 55 also ranked moderately high, it implies that despite the digital shift, printed materials remain indispensable in supporting curriculum implementation.

On the other hand, in terms of the instructional materials and technology the lowest-ranked priorities include e-learning platforms or Learning Management Systems (sum of ranks of = 76), educational software and licensed applications (sum of ranks = 690), and interactive whiteboards or smartboards (sum of ranks = 59). The results signify that while schools acknowledge the value of advanced digital tools, their adoption might be constrained by inadequate infrastructure, limited budget, or insufficient teacher training in technology integration. It suggests that most schools are still in the foundational stage of digitalization, prioritizing the acquisition of basic technological equipment before advancing toward more sophisticated digital learning systems. The findings emphasize the need for sustained SEF investment in both basic and emerging educational technologies to enhance instructional delivery, promote digital literacy, and bridge the technological gap among public secondary schools in Bulan, Sorsogon.

The findings above are parallel to the results of the Gomez & Galicia who emphasized that the Special Education Fund (SEF) the technological support funded which plays a vital role in enhancing the instructional delivery in the new normal and further enabling both teachers and learners to adapt to technology-driven teaching and learning environments. However, challenges persist, including inadequate technological infrastructure, limited access to computers and the internet, technical issues, pedagogical difficulties, teachers’ lack of digital skills, insufficient resources, challenges in identifying appropriate learning modalities, and the lack of consistent financial and material support Aytac; Childhope. Similarly, Joint Circular No. 2, s. 2020, specifies that the acquisition of computers,

laptops, tablets, printers, scanners, televisions, and radio peripherals to support teaching and learning may be charged against the Local Government Special Education Fund.

Furthermore, in some parts of the Philippines, schools as represented by school heads, teachers, and students were able to access ICT devices for distance learning in the new normal, as local governments took the initiative to allocate these resources through the Special Education Fund DILG⁵; Malipot. According to Magallanes, the City Government of Santa Rosa, Laguna, responded to the demands of blended learning by distributing 36,830 Android tablets to public school students and teachers. Of these, approximately 15,900 units were provided to elementary pupils, 16,516 units to junior high school students, and 4,414 units to senior high school students.

C. Teacher’s Development and Support.

The results presented in Table 3 illustrates the summary of the priority needs of secondary schools in Bulan, Sorsogon along teacher’s development and support. Based on the computed sum of ranks, the indicator “health and wellness programs for teachers such as medical checkups and stress management”, with sum of ranks of 39, ranked 1st which interprets as the most pressing need of the teachers. This result suggests that teachers in the selected schools place high importance on their physical and mental well-being, recognizing that stress management, medical checkups, and wellness initiatives are vital for sustaining motivation, productivity, and classroom performance. It emphasizes that addressing teachers’ holistic health is a key factor in ensuring effective teaching and overall school performance.

The 2nd priority is the indicator that need for “regular in-service training, seminars, and workshops on pedagogy and content knowledge”, which garnered of a sum of ranks 46. This finding emphasizes the teachers’ strong desire for continuous professional learning to keep pace with curriculum changes, pedagogical innovations, and the evolving demands of education. Regular capacity-building programs not only enhance teaching competence but also ensure that teachers remain confident and updated in their subject areas. This need highlights the crucial role of school administrators and education authorities in facilitating ongoing professional growth opportunities.

Table 3 Priority Needs of Secondary Schools Along with Teachers’ Development and Support

Indicators	Sum of Rank	Overall Rank
Provision of health and wellness programs for teachers (stress management)	39	1
Conduct of regular in-service trainings, seminars and workshops on pedagogy and content knowledge	46	2
Provision of teaching supplies and classroom materials	49	3
Conduct of peer mentoring and coaching programs for skills enhancement	52	4
Conduct of professional development programs on ICT integration and digital teaching aids	53	5.5
Allotment for incentives and recognition programs for outstanding performance	53	5.5
Provision of fund assistance for national and international conferences and trainings	59	7
Provision of financial support in a form of scholarship	62	8
Subscriptions to have access to teaching guides, manuals, and updated curriculum	64	9

resources		
Fund assistance to ensure adequate teaching loads distribution and support assistance	73	10

The 3rd ranked with sum of ranks of 49, is the “provision of teaching supplies and classroom materials”. This finding implies that while schools may provide basic materials, there remains a need for additional support to ensure that teachers have access to adequate resources to deliver effective lessons. Insufficient teaching materials can hinder the implementation of engaging and activity-based learning, particularly in public secondary schools with limited budgets. Thus, prioritizing the provision of sufficient classroom resources is essential to enhance instructional quality.

The indicator, “peer mentoring and coaching programs for skill enhancement” ranked 4th with a sum of ranks 52 which reveals that teachers’ recognition of the value of collegial learning and shared expertise within their institutions. Mentoring provides an avenue for less experienced teachers to learn from their peers and for experienced educators to further refine their practices through collaboration. This finding implies that strengthening mentorship programs can foster a culture of professional support, mutual growth, and academic excellence within schools.

“Professional development programs on ICT integration”, “incentives and recognition programs”, and participation in national and international conferences, reveal that while these aspects are acknowledged as important also, it might not as urgent as the more immediate needs. Teachers recognize the importance of ICT training and recognition systems, yet these are secondary compared to wellness, training, and classroom resource needs. It reflects that these can be addressed progressively once fundamental concerns are met.

The lowest priorities are “financial support for graduate studies and certifications, access to updated curriculum resources” and “adequate teaching load distribution and support staff assistance”. Despite being least prioritized, these factors remain essential for long-term

professional advancement and work-life balance. The relatively higher mean scores show that while teachers view these as beneficial, they are not immediate necessities compared to health and training-related needs. The results demonstrate that the most urgent priority areas lie in ensuring teacher wellness, continuous training, and sufficient instructional resources, which are foundational to improving instructional quality and teacher retention in public secondary schools.

The results above are corroborated with the study of Castillo & Gomez, who highlighted that the Special Education Fund (SEF) has been utilized to support capacity-building initiatives that enhance teachers’ competencies, instructional practices, and overall professional growth. Strengthening teacher development ensures the effective implementation of school-based management practices and improves the quality of education delivery. Furthermore, the utilization of SEF for educational research is pivotal in fostering academic development and innovation. Funding research initiatives enables schools to explore new teaching methodologies, evaluate existing educational practices, and develop strategies for improving student outcomes. Educational research financed through SEF can lead to significant advancements in pedagogy and curriculum design. Research-driven insights contribute to evidence-based practices that address specific educational challenges and enhance overall instructional quality Diery et al.

D. Other Educational Programs and Services.

Presented in the table above highlight the various priority needs of secondary schools in Bulan, Sorsogon in terms of educational programs and services. The indicator, “health and nutrition programs such as medical, dental, and mental health services” with a sum of ranks of 32, ranked 1st and is identified as the top priority. This suggests that schools recognize the urgent need to strengthen their health-related programs, ensuring that learners receive adequate medical and mental health support.

Table 4 Priority Needs of Secondary Schools Along with Other Educational Programs and Services

Indicators	Sum of Ranks	Overall Ranks
Implementation of health and nutrition programs	32	1
Conduct of remedial and enrichment programs for struggling and advanced learners	37	2
Conduct of values formation and character education programs	38	3
Implementation of disasters preparedness and risk reduction program	53	4
Support for co-curricular and extra-curricular activities (sports, art, leadership)	54	5
Provision of guidance and counseling services for academic career and personal concerns	60	6
Implementation of school-based feeding program for undernourished learners	62	7
Support for community extension and partnership programs with stakeholders	67	8
Support fund for scholarship and financial assistance programs for students in need	72	9
Provision of support for Special Education (SPED) as assistance for inclusive education	75	10

It suggests that students’ well-being is a major concern, and enhancing health and nutrition services is essential to

improving attendance, concentration, and overall academic performance of the students.

The “remedial and enrichment programs for struggling and advanced learners” ranked 2nd with a sum of ranks of 37. This reflects the importance of addressing the diverse learning needs of students through targeted interventions and enrichment activities. The result implies that schools are aware of the learning gaps that exist among students and emphasize the need to provide additional academic support for those who are falling behind while also offering advanced learning opportunities for high achievers. Strengthening these programs could lead to improved academic outcomes and promote inclusive education.

The 3rd priority is the “values formation and character education programs” with a sum of ranks of 38, it highlights the importance of instilling moral integrity and discipline among learners. This finding suggests that schools value the holistic development of students beyond academics, aiming to cultivate responsible, respectful, and socially aware individuals. Character education plays a vital role in addressing behavioral issues and promoting positive school culture, making it a significant component of student development programs.

Indicator, “disaster preparedness and risk reduction programs” ranked 4th with a sum of ranks of 53, it specifies that schools recognize the relevance of equipping students with knowledge and skills on disaster risk management, especially given the Philippines’ vulnerability to natural hazards such as typhoons, earthquakes, and volcanic eruptions. Integrating disaster preparedness programs ensures student safety and strengthens school resilience during emergencies. This also reflects the need for schools to coordinate closely with local government units and relevant agencies for effective disaster management initiatives.

Meanwhile, “guidance and counseling services for academic, career, and personal concerns” ranked 5th with sum of ranks of 58, showing that while these services are already present, there remains a need for improvement in accessibility and adequacy. Guidance programs are crucial in helping students navigate personal, academic, and career-related challenges, and the data suggest that schools require additional guidance personnel, resources, or training to enhance service delivery. Similarly, “school-based feeding programs” and “co-curricular and extracurricular activities” ranked 6th and 7th respectively, it implies that while it contributes to overall student development, they are secondary compared to health, remedial, and values formation needs.

The lowest-ranked and as least priority along educational programs and services “community extension

and partnership programs”, “scholarship and financial assistance programs”, and “Special Education (SPED) support for learners with special needs”. This suggests that while these programs remain essential, they are not viewed as immediate concerns relative to other pressing needs. The findings imply that the current focus of schools should be on strengthening internal support systems that directly impact students’ health, learning recovery, and character development before expanding external or specialized programs. It reveals that students’ health, learning interventions, and moral formation are the most urgent needs that must be prioritized to enhance educational outcomes and overall student well-being.

These findings are aligned with the Department of Education, which highlighted the government’s initiative under the PBBM administration to expand the school-based feeding program to ensure that all learners, including those in kindergarten, receive adequate nutrition. Such initiatives underscore the importance of SEF utilization in promoting holistic learner development such on addressing not only academic performance but also students’ health, well-being, and moral growth. In addition, Maguate et al., stressed that values education in the MATATAG Curriculum integrates the development of both character and competence, fostering moral integrity, discipline, and a sense of responsibility among students. Hence, the effective utilization of SEF in these areas plays a crucial role in promoting holistic learner development in addressing academic, moral, and health dimensions to ensure well-rounded educational outcomes.

➤ *Extent of the Utilization of the Special Education Fund (SEF) to Address the Priority Needs of Secondary Schools*

This part shows the extent of the utilization of the Special Education Fund (SEF) to address the priority needs of the secondary public schools in the municipality of Bulan, Sorsogon. In order to capture the overall degree of SEF implementation across various components such as facilities, instructional materials, teacher development, and educational programs, the mean was used as the primary statistical tools in interpreting the extent of the utilization of the Special Education Fund (SEF).

Table 5 (preceding page) provides a detailed overview of the extent of utilization of the Special Education Fund (SEF) among selected secondary public schools in the municipality of Bulan, Sorsogon. The computed overall mean of 3.08 is interpreted as moderately utilized, hence, it reveals that while the SEF is being used across various areas of school operations, its potential to fully meet educational needs remains underachieved.

Table 5 Extent of Utilization of the SEF to Address the Priority Needs of Secondary Schools

Indicators	Weighted Mean	Description
The SEF is utilized to address the identified priority needs of the schools	3.70	High
The SEF is allocated in consonance with the existing guidelines and issuances	3.60	High
The SEF is utilized to provide instructional materials and learning resources for learners	3.30	Moderate
The SEF is allocated for the construction and repair of school facilities and infrastructure	3.10	Moderate
The SEF supports the acquisition of educational technology such as computers, projectors,	3.10	Moderate

and internet access		
The SEF is equitably distributed to address the needs of different grade levels and programs in the schools	3.10	Moderate
The SEF contributes to the implementation of student support programs such as feeding, health, and scholarship initiatives	2.90	Moderate
The SEF utilization is regularly monitored and evaluated to ensure effectiveness	2.90	Moderate
The SEF is allotted to cover both operational and development needs of the schools	2.60	Moderate
The SEF is used to fund teachers' training, training, seminars and other professional development activities	2.60	Low
Average	3.08	Moderate

This overall interpretation reflects the limited capacity of schools to effectively allocate and utilize the SEF due to constraints such as budget insufficiency, competing priorities, or delayed disbursements. The results highlight the need to strengthen financial planning and ensure that SEF utilization aligns more closely with the schools' pressing developmental and instructional requirements.

Among the indicators stated, the highest-rated item, "the SEF is properly used to address the priority needs of the school" with a mean of 3.70 is described as high. This finding shows that school heads make deliberate efforts to direct available funds toward the most essential needs, such as classroom repairs, learning spaces, and the procurement of necessary materials and among others. It also suggests that the SEF serves as an important mechanism for sustaining daily school operations and addressing the most urgent infrastructural and instructional gaps of the schools. However, despite this commendable utilization in priority areas, the broader pattern of results still shows limited impact across other dimensions of educational development and other programs.

On the other hand, item on "construction and repair of school facilities", "provision of instructional materials and learning resources", "equitability distributed to address the needs of different grade levels and programs in the schools" are both interpreted as moderately utilized with a mean score of 3.30 and 3.10, respectively. It indicates that although these areas are recognized as critical to improving the quality of education, the available SEF funds are not sufficient to fully support them. The low level of utilization might stem from high project costs, bureaucratic approval processes, or competing demands within the school system. Thus, many schools continue to experience shortages in physical infrastructure such as classroom and learning materials, which can negatively affect student learning environments and educational outcomes.

Similarly, the support for "teacher development programs" with a mean of 2.50 and "student support initiatives" such as feeding, health, and scholarship programs with a weighted mean score of 2.90 is also rated as moderately utilized. The findings imply that limited funds are being allocated to capacity-building activities and learner welfare programs. Teacher training and professional development are vital for ensuring quality instruction, particularly in integrating technology and updated pedagogical methods. However, the result shows that such programs receive insufficient financial backing from SEF

allocations, potentially hindering the enhancement of teaching competencies and student support services.

The transparency and sufficiency of SEF allocation also emerged as key areas of concern. The indicators, "the SEF is allocated transparently and aligned with DepEd and local government guidelines" and "the SEF is sufficient to cover both operational and developmental needs of the school" also interprets as slightly utilized. These results suggest that school heads perceive inadequacies not only in the amount of funding provided but also in the mechanisms that ensure accountability and equitable distribution. The lack of clear monitoring and evaluation systems may contribute to inconsistencies in how funds are spent across schools, limiting their effectiveness in addressing systemic challenges.

The findings reveal that while the SEF remains a crucial financial resource for public schools, there is a needs improvement and its overall utilization is only partial. This study suggests to strengthen the financial management, monitoring, and transparency practices can ensure that SEF funds are maximized for their intended purposes. Establishing clear coordination between schools, the Local Government Unit (LGU), and the Schools Division Office is essential for improving fund allocation and prioritization. Furthermore, continuous training and capacity building for school heads on financial planning and SEF utilization could enhance accountability and efficiency. Through these measures, SEF utilization can become more strategic and impactful, leading to improved educational outcomes and equitable access to quality education in Bulan, Sorsogon.

The findings of the current study are supported by Castillo & Cay, who revealed that the Special Education Fund (SEF) in secondary schools was slightly utilized, particularly in categories such as books and periodicals, due to procedural and administrative barriers like fund release delays and inefficiencies in implementation. Similarly, Dueñas et al., found that SEF utilization in Indigenous Peoples Education (IPED) implementing schools remained limited because of inadequate management systems, lack of awareness, and weak coordination between local government units and school administrators. Both studies highlight the need for stronger monitoring, transparent fund management, and policy reforms to ensure that SEF allocations are efficiently utilized to enhance instructional quality and promote equitable educational support across schools in the Philippines.

➤ *Challenges Encountered by the School Heads in the Utilization of the Special Education Fund (SEF) in the Secondary Schools*

This segment explains the challenges encountered by the school heads in the utilization of the Special Education Fund (SEF) in the secondary schools. The statistical tools employed to analyze and interpret the data on the challenges encountered by the school heads in the utilization of the Special Education Fund (SEF) of the secondary schools are frequency counts and rank.

The table below depicts challenges encountered by school heads in the utilization of the Special Education Fund

Table 6 Challenges Encountered by the School Heads in the Utilization of SEF

Indicators	Frequency Count	Rank
There is a delay in the release and disbursement of SEF Funds	8	1
The planning and budgeting of SEF utilization are not participatory (limited involvement of school heads and teachers)	6	3
SEF utilization is constrained by bureaucratic processes and strict guidelines	6	3
Limited coordination between local government unit (LGU) and schools	6	3
The SEF is insufficient to cover the pressing needs of the schools	5	5.5
Lack of monitoring and evaluation scheme on how SEF is spent	5	5.5
The allocation of SEF lacks transparency and proper documentation	2	7.5
Infrastructure projects funded by SEF are not completed on time or lack of quality	2	7.5

Based on the results, the most frequently cited challenge is the “delay in the release and disbursement of SEF funds”, which ranked 1st with a frequency of eight (8). This issue highlights a significant holdup in the fiscal management process that directly affects the timely implementation of school programs and infrastructure projects. Delays in fund release disrupt scheduled activities, postpone repairs and maintenance, and limit the schools’ ability to address urgent needs such as procurement of instructional materials and facilities improvement. Such delays may be attributed to bureaucratic red tape, slow approval processes, or misalignment between the local government and education offices in fund processing.

Meanwhile, the “non-participatory planning and budgeting of SEF utilization”, “bureaucratic constraints in SEF utilization”, and “limited coordination between local government units (LGUs) and schools”, ranked 3rd where each indicator received with a frequency of six (6). These findings suggest that decision-making regarding SEF allocation often lacks inclusivity and transparency, with minimal involvement from school heads and teachers who are most familiar with school-level needs. Moreover, the existence of cumbersome administrative procedures and inadequate communication channels between LGUs and schools contributes to inefficiencies in fund implementation. These issues collectively weaken the collaborative governance that is crucial for responsive and data-driven budget planning in education.

Furthermore, the “insufficient SEF allocation” and “lack of monitoring and evaluation mechanisms”, both with a frequency of five (5) and ranked 5.5th, additional emphasize gaps in the financial and accountability systems.

(SEF) among selected secondary schools in the municipality of Bulan, Sorsogon. The results reveal that while the SEF serves as a critical financial mechanism for supporting educational operations and improvements, several obstacles hinder its optimal use. These challenges range from delayed fund releases to issues of transparency, coordination, and limited stakeholder participation. Understanding these difficulties is vital to improving the efficiency and accountability of SEF implementation in local schools, ensuring that educational resources are equitably distributed and effectively managed.

The limited funding prevents schools from adequately addressing both operational and developmental needs such as classroom repairs, procurement of instructional technology, and teacher training. In addition, the absence of systematic monitoring and evaluation frameworks makes it difficult to assess whether SEF funds are being used effectively and aligned with school improvement plans. This weakens the feedback loop necessary for evidence-based policy adjustments and improvement in fund management practices.

The challenges on “lack of transparency and documentation in SEF allocation”, “delays and low-quality infrastructure projects”, and “insufficient coordination with the LGU”, ranked 7.5th which interprets as this governance-related issues that hinder fiscal accountability. Poor documentation and limited access to information reduce stakeholders’ trust and make it difficult to track fund utilization and project completion. Infrastructure projects, often requiring substantial portions of SEF funds, sometimes suffer from poor quality or delayed completion due to weak oversight or lack of technical monitoring. These governance lapses not only waste limited resources but also compromise the long-term sustainability of educational investments.

The least encountered challenges are “misalignment of SEF spending with school priorities” and “diversion of SEF to non-educational purposes”. While less frequently observed, these issues remain critical as it weakens the integrity and purpose of the fund. Misallocation or diversion of SEF funds reduces the capacity of schools to meet essential learning and infrastructure needs, particularly in resource-deprived areas. Although such instances may be isolated, it calls for stronger financial auditing systems,

stricter compliance measures, and clear policy enforcement to ensure that SEF expenditures remain aligned with educational objectives.

The findings prove that systemic and procedural challenges continue to impede the effective utilization of the SEF. The most pressing issues involve “delayed fund disbursement, limited participatory planning, bureaucratic barriers, and inadequate monitoring mechanisms”. Hence, this study recommends to address these, establish stronger coordination between the LGU, DepEd, and school administrators is necessary, alongside transparent documentation and participatory budgeting processes. Institutionalizing regular monitoring, capacity-building for school heads in fiscal management, and policy reforms that streamline SEF utilization procedures would significantly enhance efficiency and accountability. Addressing these recurring challenges, schools can better harness the SEF to promote equitable and quality education in Bulan, Sorsogon.

The results of the study are parallel to the study of Azur & Ricafort examined the utilization of the Special Education Fund (SEF) revealed that while a significant portion of SEF utilizations was directed toward infrastructure projects such as construction and repair, other important areas like the purchase of books and instructional materials were markedly underfunded. It also emphasized that delays in the release and disbursement of SEF funds hindered schools’ ability to implement planned programs within the fiscal year. Furthermore, planning and budgeting for SEF utilization were not fully participatory, as school heads and teachers were often excluded from financial decision-making processes. These constraints limited the efficiency of fund use, resulting in an imbalance between physical development and academic support, and underscored the need for improved financial management and participatory budgeting practices within local government units (LGUs).

Similarly, both the Department of Education (2020) and the EDCOM II Year-One Report (2024) identified systemic issues in the administration and utilization of SEF across the Philippines. DepEd Order No. 19, s. 2020, highlighted procedural and coordination challenges between DepEd offices, Schools Division Offices (SDOs), and LGUs, which caused delays in fund releases and inconsistencies in implementation during the operationalization of the Learning Continuity Plan. Meanwhile, the EDCOM II (2024) report stressed that many LGUs had large unspent SEF balances due to bureaucratic inefficiencies, lack of transparency, and limited collaboration with school administrators in planning fund utilization. These studies and reports reveal that despite SEF’s potential to support quality education, its impact remains constrained by delayed fund disbursement, weak inter-agency coordination, and the exclusion of school heads from participatory financial planning such as issues that must be addressed to ensure equitable and effective educational resource management in the country.

➤ *A Proposed Policy Framework to Improve the Utilization of the Special Education Fund (SEF) in Secondary Schools*

This section provides the proposed policy framework to improve the utilization of the Special Education Fund (SEF) in public secondary schools in the municipality of Bulan, Sorsogon. Based on the results of the study and pertinent related studies the proposed policy framework is developed in order to ensure timely, transparent, participatory, and needs-driven use of SEF resources to improve instructional quality, learner well-being, and school infrastructure in secondary schools.

➤ *Rationale*

The Special Education Fund (SEF) provides significant benefits to schools; however, improper management can lead to conflicts between principals and teachers Catanduanes Tribune. To avoid such issues, school heads such as on particularly those newly promoted it should adhere to established guidelines for fund management, maintain open communication with teachers, involve them in decision-making processes, and ensure transparency and honesty in all financial transactions. The successful utilization of school funds largely depends on the leadership qualities of the school head. As Petrick noted, integrity, coupled with the necessary skills and training in financial management, is essential for school administrators to effect positive changes in the school environment.

Furthermore, Mallari emphasized that school heads hold the authority, accountability, and responsibility for defining the vision, mission, goals, and objectives of their schools. This includes fostering an environment conducive to teaching and learning, implementing the curriculum, being accountable for student learning outcomes, and developing and executing the school improvement plan. They are also responsible for managing all personnel, physical, and fiscal resources, recommending appropriate staffing levels, building school-community networks, and promoting the active participation of teachers’ organizations, non-academic personnel, parents, and community associations in school-level decision-making.

In the Philippines, the Special Education Fund (SEF), managed at the local level, plays a crucial role in supporting public education. As stipulated in the Local Government Code (RA No. 7160) and operationalized through DepEd Order No. 10, s. 2017, the SEF provides funding for the construction and maintenance of school facilities, acquisition of instructional materials, and the promotion of sports and physical education DepEd. These inconsistencies often lead to underfunding of essential school programs, constraining efforts to provide adequate learning materials and improve school infrastructure Saguin & Ramesh.

The utilization of the Special Education Fund (SEF) in secondary schools in the Philippines has been hindered by procedural delays, limited coordination between local government units (LGUs) and schools, and non-participatory planning processes. Studies Azur & Ricafort;

Department of Education; EDCOM II indicate that these challenges result in underutilization of funds, particularly for critical educational resources such as instructional materials, teacher development, and health programs. Establishing a structured policy framework that emphasizes participatory planning, timely disbursement, transparent monitoring, and stronger LGU–school collaboration, the SEF can be more effectively deployed to enhance instructional quality, improve learner outcomes, and ensure equitable access to educational resources across all secondary schools. Likewise, Burson et al., emphasize that targeted investments in school infrastructure not only improve the physical learning environment but also contribute to the overall effectiveness of educational programs.

A. Objectives

➤ General Objectives:

This policy framework aims to improve the utilization of the Special Education Fund (SEF) to seek answer for the challenges encountered by the Schools Heads:

- To ensure participatory and needs-based planning of SEF utilization by actively involving school heads, teachers, students, and community representatives in the budgeting and decision-making processes.
- To promote timely and efficient disbursement of SEF funds by establishing clear procedures, service-level agreements, and coordination mechanisms between LGUs, Schools Division Offices (SDOs), and school heads.
- To enhance transparency, accountability, and monitoring of SEF utilization through standardized reporting, public disclosure of fund allocations and expenditures, and periodic audits to ensure optimal use of resources for educational programs, services, and infrastructure.

➤ Specific Objectives:

- Involvement of the school heads, teachers, parents, and students in planning and budgeting.
- Transparency in reporting and audits of the Special Education Fund (SEF) expenditures.
- Timely disbursement of the funds aligned to school priority needs.
- Simplified procedures to reduce bureaucratic delays while maintaining safeguards.

B. Roles And Responsibility

➤ *Department of Education (DepEd)* should provide the overall national guidance for SEF utilization, ensuring that schools adhere to the minimum standards for fund allocation, accounting, and reporting. They must develop standardized templates for school SEF plans, budget proposals, and procurement requests to streamline the planning and disbursement process. DepEd should conduct centralized monitoring of SEF usage across divisions and regions, identifying gaps in fund utilization.

➤ *The Municipal Local Government Units* should be responsible for the timely release of SEF funds collected

from local sources and for coordinating with schools and SDOs to ensure that disbursement aligns with school-approved plans. They should provide local procurement support, including facilitating the acquisition of materials and services in accordance with existing procurement laws and ensuring compliance with budgeting guidelines. LGUs must also help schools navigate administrative requirements and serve as a cooperation between schools and higher DepEd offices.

➤ *Schools Division Offices (SDOs)* should play a critical oversight role in validating and consolidating school SEF plans before submission to LGUs. They must ensure that proposed expenditures comply with DepEd and LGU regulations, confirm the adequacy of submitted documentation, and provide guidance on prioritizing funding based on school needs. SDOs should also monitor fund utilization throughout the year and report aggregated data to regional or national DepEd offices.

➤ *School Heads & Teachers* should lead the participatory planning process for SEF utilization, ensuring that all stakeholders' inputs especially those of teaching staff should be considered. They must prepare detailed budgets, procurement plans, and implementation schedules, oversee the execution of funded projects, and ensure that funds are used efficiently and transparently. Teachers contribute to identifying classroom and instructional needs, making them critical in aligning SEF expenditures with learning priorities.

➤ *Local Audit or the Commission on Audit (COA) Offices* should conduct periodic audits and validation of SEF reports to ensure compliance with financial regulations, proper documentation, and ethical fund management. They must help identify discrepancies, misallocations, or inefficiencies, and provide recommendations for improvement, reinforcing fiscal accountability and transparency at the school and LGU levels.

C. Core Policy Components

➤ Annual SEF Planning & Budgeting Cycle

The School SEF Plan (SSP) should conduct every school develops an annual SSP aligned to the academic calendar and evidence on the inventory, learning gaps, and health needs. Template includes prioritized line items such as instructional materials, ICT, teacher PD, health programs, repairs. The SSP must be prepared in a public consultative process including school heads, teachers, SGC/PTA, and student representatives. Sign-off by school head and SGC required before submission to SDO/LGU.

➤ Fast-track Disbursement & Clear SLA

The Disbursement Service Level Agreement (SLA) with LGUs or treasury and SDOs commit to definite timelines such as release within 30 calendar days of approved SSP. Then an Electronic Fund Release Tracking should be developed as simple online or Excel tracker accessible to schools and SDOs showing release status and amounts. Further, create a conditional advance mechanism

for urgent needs such as repairs or rehabilitation of any facilities and infrastructure, a pre-approved small advance can be released if SSP and procurement plan are submitted.

➤ *Strengthened LGU–School Coordination Mechanism*

There should be a Joint SEF Coordination Committee at municipal such as the DepEd Representative, LGU Finance Officer, SDO Representative, School Heads to review the fund flow, identify immediate renovation or repair, alignment of local programs and have a quarterly meeting mandated. Lastly, a Memorandum of Agreement (MOA) should establish among parties to specifies responsibilities and timelines for fund release and support services.

➤ *Transparency, Monitoring & Audit*

There should be a Public SEF Disclosure of each school must post a simple SEF dashboard such as monthly summary of utilizations, disbursements, projects, completion status in the school and online where possible. And there should be quarterly progress reports from schools to SDOs; consolidated municipality report to DepEd.

➤ *Targeted Interventions for Under-utilized Categories*

For categories that have been historically underutilized, such as instructional materials and technology, it is crucial to establish minimum targets or earmarks to ensure equitable and strategic fund allocation. These categories directly contribute to enhancing the quality of teaching and learning, yet they are often overshadowed by expenditures focused on infrastructure and maintenance. Setting a fixed percentage of the Special Education Fund (SEF) specifically for instructional materials, educational technology, and teacher professional development, schools can guarantee that essential learning resources are continuously updated and made accessible to all learners. This ensures that SEF utilization is not only efficient but also responsive to evolving educational needs in a technology-driven learning environment.

Moreover, implementing earmarks can promote accountability and encourage data-driven budgeting among education stakeholders. For example, allocating a portion of SEF specifically for teacher development programs can help sustain professional growth, improve instructional quality, and ultimately enhance student outcomes. Similarly, prioritizing technology integration can bridge learning gaps, especially in remote and underserved schools. The Department of Education (DepEd) and Local Government Units (LGUs) may work together to monitor compliance with these earmarks through performance-based reporting systems. This approach promotes a balanced and inclusive investment in education, ensuring that no critical aspect such as learning resources or teacher capability which is left underfunded.

D. Implementation Roadmap

➤ *Policy Drafting and Preparation*

During the first three months, the Department of Education (DepEd), in coordination with the Department of the Interior and Local Government (DILG) and Local Government Units (LGUs), should draft the detailed policy guidelines for the improved utilization of the Special Education Fund (SEF).

This phase includes of conducting stakeholder consultations with school heads, SDOs, LGU finance officers, and parents' associations to gather feedback and align priorities. Develop a standardized templates for School SEF Plans (SSP), procurement forms, and reporting tools to ensure consistency across schools. Design the Service Level Agreement (SLA) that defines clear timelines and responsibilities for fund release and disbursement. Setting up monitoring and tracking systems (digital or Excel-based) for transparency and accountability.

➤ *Monitoring and Evaluation*

As the pilot implementation progresses, DepEd and LGUs will closely monitor how the new framework is working.

This phase includes the collection and analyzing quarterly progress reports from pilot schools and SDOs. Conduct field monitoring visits and validation of fund utilization. Identify challenges in fund release, planning, and reporting processes. Refine procedures and templates based on the feedback and experiences of pilot implementers. And prepare and publish an interim report that summarizes pilot results, lessons learned, and recommendations for national rollout.

E. Expected Outcomes

Once this proposed policy implementation is expected to bring several positive outcomes. It will lead to have a faster and higher utilization of the Special Education Fund (SEF) in the school, ensuring that resources are allocated and disbursed on time to meet the immediate needs of schools. And the allocation of funds will become more responsive and aligned with the actual instructional and learner needs, prioritizing areas such as learning materials, teacher development, and infrastructure improvements. Further, the active participation of teachers, parents, and community members in the planning and budgeting process will strengthen collaboration and shared responsibility in managing school resources. In addition, with enhanced transparency and accountability mechanisms in place such as regular audits, public disclosures, and monitoring reports educational outcomes are expected to improve as schools increase greater access to the resources, they need to provide quality education.

V. CONCLUSION AND RECOMMENDATIONS

Based on the findings of the study on the utilization of the Special Education Fund (SEF) in the secondary public schools in the municipality of Bulan, Sorsogon the researcher arrived at the following conclusions:

- a. The secondary schools in Bulan, Sorsogon, continue to face fundamental challenges in maintaining safe, functional, and health-compliant learning environments.
- b. Likewise, secondary schools in Bulan recognize the importance of integrating technology into instruction, their progress is limited by inadequate infrastructure, budget constraints, and insufficient training in digital education.
- c. In addition, addressing teacher wellness, continuous professional development, and sufficient classroom resources are fundamental to improving instructional quality and sustaining teacher motivation.
- d. Improving students' health, providing targeted learning interventions, and reinforcing character education are essential areas for effective SEF utilization.
- The limited utilization highlights the need for improved financial planning, transparency, and coordination among schools, local government units, and education authorities.
- The SEF is constrained by persistent procedural, fiscal, and governance challenges that weaken transparency, accountability, and responsiveness in fund allocation.
- A proposed policy framework should be developed to mandate a specific percentage of SEF utilization for the priority needs of the schools.

Based on the findings and conclusions of the study on the utilization of the Special Education Fund (SEF) in the secondary public schools in the municipality of Bulan, Sorsogon, the following are recommended:

- Monitoring and evaluation systems be strengthened to ensure that SEF utilization is efficiently and transparently used in accordance with established guidelines based on the identified priority needs. It is also recommended that DepEd establish a standardized SEF utilization tracking system across divisions to monitor expenditures and project completion.
- The Local Government Unit (LGU) ensure the timely release and equitable utilization of SEF funds to prevent delays in school projects and operational activities.
- The School Heads are encouraged to take an active role in participatory planning, fund proposal preparation, and financial monitoring to ensure that SEF resources are utilized effectively and maintain accurate documentation and submit timely reports on fund use to strengthen accountability and transparency.
- The proposed policy framework for SEF utilization could be a guiding model for improving fund management practices at the local levels to promote systematic planning, participatory budgeting, and transparent reporting.
- Future researchers could explore the following topics:
 - ✓ Impact of SEF utilization on student academic performance and teacher competency to establish measurable outcomes of fund efficiency.
 - ✓ Conduct comparative studies across municipalities or provinces that could provide broader insights into best practices and policy gaps in SEF management.

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