

American Journal of Humanities and Social Sciences Research (AJHSSR)

e-ISSN :2378-703X

Volume-07, Issue-03, pp-117-126

www.ajhssr.com

Research Paper

Open Access

Utilization of Special Education Fund (SEF) of Schools in Sorsogon

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ABSTRACT: This study examined Fiscal Year 2021 SEF use in Bulan III District, Bulan Sorsogon, schools. Fifteen Bulan III District school principals responded. Enrollments, teachers, students, MOOE, and SBM level classify Bulan III District schools. It examined how the Special Education Fund was utilized for public school operation and maintenance, construction and repair of school buildings, facilities, and equipment, educational research, book and periodical purchases, and sports development. The research looked at SEF usage issues, factors, and a suggested action plan. Based on the findings, it was concluded that the majority of schools in Bulan III District are small, with nine teachers or less, a MOOE allotment of P26,000-P30,000, and SBM Level 1 accreditation; construction and repair of school buildings are the top priorities in using Special Education Fund; and the top three problems schools faced were the delayed release of SEF budget, poor coordination of LGU personnel to schools during transactions, and insufficient procurement of school supplies. It recommends that other school needs, such as sports and research development, may also be addressed to enhance student growth and research culture; schools may engage in fund-raising initiatives to enhance the budget for sports and research development; and an action plan may be adopted following a comprehensive examination and evaluation by the relevant authorities.

Keywords : *Special Education Fund (SEF), School Profile, Action Plan, Sorsogon, Philippines*

I. INTRODUCTION

Education quality, equity, and efficiency depend on school finance policies. Schools with more funding perform better academically and administratively. The OECD, an international organization where 37 democracies with market-based economies interact to create policy guidelines to support sustainable economic growth, evaluated educational policies to enhance school resource usage (School Resources Review). It analyzes financial resources to help governments meet education policy goals.

This paper analyzes financial, physical, and human resources in school systems by country. It advises on resource governance, distribution, and management to meet educational goals. As OECD school systems become more complicated and multi-level, more actors are involved in financial decision-making. This entails aligning money allocation models to a school system's governance structures, tying budget planning procedures at multiple levels to shared educational goals, and assessing school funding to hold decision makers accountable and ensuring resources are spent effectively and equitably. National and local government unit (LGU) funds support basic education in the Philippines. The General Appropriations Act funds DEP (GAA). DepEd receives the final allotment after the Department of Budget and Management (DBM) adjusts it to reflect changes in the country's macro-fiscal climate and prior years' capacity to spend. After DepEd's appropriation, the DPWH plans, executes, and reports on all basic education construction funds. The general fund and the Special Education Fund, which taxes real property, provide LGU education money (SEF). The governmental Department of Education (DepEd) ensures access to basic education, equity, and quality. One of the Philippines' government agencies, it oversees basic education delivery and strives to enhance teaching, learning, and results.

The government's budget and financial resources are also key to improving a school's physical and personnel resources. In addition to curricular changes and capacity-building activities, the Department of Education (DepEd) continues to fund public schools to help them achieve their ultimate goal: training students to become

better citizens (DepEd Order No. 13, s. 2016). The Education Department receives most of the national budget (DepEd). The Department of Education's 2015 budget of Php 339.3 billion is 12.6% higher than 2014's 301.6 billion (congress.gov.ph). This trend has been constant for 20 years. While appearing to be a large percentage, the national budget is insufficient to meet the sector's diverse needs.

Local governments with budgets must provide basic education. RA 5447, which established the Special Education Fund (SEF) and School Boards, allocates 1% of real estate tax income to each town, city, and province. DepEd Order No. 10, s. 2017, the "Revised Guidelines on the Use of the Special Education Fund," updates the policies and guidelines in previous JCs of the DepEd, DBM, and DILG on the use and purpose of the SEF as provided under Republic Act No. 7160 or the Local Government Code (LGC) of 1991 and its Implementing Rules and Regulations (IRR).

The SEF collection's status varies each LGU based on real property availability, owners' responsibility, and responsible collectors. The fund's expenditures can also measure the law's effectiveness. SEF use will likely affect local school performance. The 1991 Local Government Code revised RA 5447. Besides the fundamental real property tax, a province, city, or municipality might charge a 1% annual tax on real property assessed value. The earnings will go solely to the SEF and automatically to local school boards (LSB). Provincial and municipal school boards will split the proceeds evenly. The same law mandates school boards to use SEF funding to operate and maintain public schools in a province, city, or municipality according to Secretary of Education standards.

The Local School Board (LSB) allocates school board budget monies for construction, repair, maintenance, extended classes, and sports activities. The Special Education Fund's allotment may reveal schools' priorities. It may also help ensure cash and resources are managed well and utilized according to stated purposes and funding requirements.

The school leader determines school fund usage success. School administrators with integrity and the necessary skills and training in handling school funds can improve school environments (Petrick, 2015). Due to these, the researcher conducted this study on the actual Special Education Fund expenditures from the Local Government Unit of Bulan to the Bulan III District.

II. METHODOLOGY

Research Design

This study examined SEF use in Bulan III District, Bulan Sorsogon schools. This study examined how the Special Education Fund was used in Bulan III District, Municipality of Bulan, Province of Sorsogon, in 2021 for public school operation and maintenance, construction and repair of school buildings, facilities, and equipment, educational research, book and periodical purchases, and sports development. It also examined the schools' enrolment, type, number of teachers, MOOE, and SBM levels, as well as SEF utilization issues, identified variables, and a proposed action development plan to improve SEF use.

The 15 Bulan III District principals were interviewed. This study was descriptive. This study relies on a researcher-made questionnaire sent to schools. Statistical tools were used to evaluate and assess the data. Weighted mean, frequency count, and rank were employed. An unstructured interview discovered respondent schools' SEF issues along the factors.

The Respondents

The main source of data was taken from the 15 schools in Bulan III District. School heads are included as they cover a large part of the district. The researcher used total enumeration sampling since all school heads in Bulan III are respondents.

The Instrument

The instrument the researcher used to gather data was a questionnaire that she had created. The questionnaire enabled the target respondents to evaluate the use of the Special Education Fund in their school. The first page of the questionnaire included a letter requesting permission from the respondents. It was personally delivered to the Bulan III District School Heads.

The second part was about the schools' enrollment, type of school, number of teachers, number of students, MOOE level, and SBM level. The third part talked about how much money was actually spent from the Special Education Fund (SEF) on things like running and maintaining public schools, building and fixing school buildings, facilities, and equipment, doing research on education, purchase of books and periodicals, and sports development.

The fourth part focused on the concerns encountered regarding the utilization of SEF. The thesis adviser and the panel of evaluators reviewed the questionnaire prepared by the researcher. They provided feedback, suggestions, and potential corrections. Also, the researcher utilized an unstructured interview to gather the concerns of the respondent schools regarding the utilization of special education funds.

The research instrument underwent a validation process. Suggestions from the respondents were considered and included in the revision of the questionnaire before it was presented to the panel of evaluators and advisers for comments, suggestions, and approval. The final copies were printed for distribution to the actual respondents.

Data Collection Procedures

Through a letter request that the researcher prepared while conducting the research, the researcher requested approval from the District Supervisor and Superintendent of the Schools Division before distributing the final questionnaire. After the set of questions was approved, they were sent to the 15 schools in the Bulan III District.

The researcher distributed the questionnaires on October 10, 2022 during the District Staff Meeting of school heads at Bulan North Central School-B. The questionnaires were retrieved on October 21, 2022 with 100% retrieval rate. Following instrument collection, responses were tallied and tabulated for statistical interpretation. Treated data were presented in tables for analysis and interpretation.

The survey questionnaires were completed by the respondents to assess the extent of SEF utilization along the identified variables. More so, they were interviewed by the researcher to identify the concerns encountered by the respondent schools in the utilization of SEF. An unstructured interview was undertaken to collect the qualitative data.

Data Analysis Procedures

The data were tabulated, interpreted, and analyzed using statistical tools and measures. They were supported with ideas from published, related materials.

The weighted mean was calculated and determined the utilization of special education funds as perceived by school heads in terms of the identified variables. In determining the actual status of Special Education Fund utilization along each variable, the Likert scale below was used. The following range and description were used to interpret the results:

Scale	Description
4.50 – 5.00	<i>Very Highly Utilized</i>
3.50 – 4.49	<i>Highly Utilized</i>
2.50 – 3.49	<i>Utilized</i>
1.50 – 2.49	<i>Averagely Utilized</i>
1.49 – below	<i>Less Utilized</i>

In determining the profile of respondent schools and the most common problems in the utilization of SEF, this study utilized frequency and percentage.

III. RESULTS AND DISCUSSIONS

The data were presented as follows to facilitate data analysis and interpretation: 1) school profile in terms of enrollment, school type, number of teachers, student population, MOOE, and SBM Level; 2). extent of utilization of the Special Education Fund along with operation and maintenance of public schools, construction and repair of school buildings, facilities, and equipment, educational research, purchase of books and periodicals, and sports development; 3). difficulties encountered by respondent schools in utilizing SEF and 4). a proposed action plan for the utilization of the Special Education Fund in Bulan III District.

1.Profile of the schools in terms of Type of School/ Enrollment, School MOOE, and SBM Level

Most of the schools in the Bulan III District are small. It has the highest frequency of 8 with a percentage of 53%, coming in second to the medium school, which received 40% with a frequency of 6. There is only one large school in Bulan III District.

Likewise, 80% of the schools in Bulan III District have 9 teachers or less, with 12 being the most common number schools with 10-29 teachers, which make up 13% of the schools in Bulan III, follow this with a frequency of 2. Only one school has a number of teachers that ranges from 30 to 50. Lastly, there are no schools in Bulan III District with 50 teachers or above.

More so, the highest MOOE budget is between Php26,000 and Php30,000. This is true for 53% of schools in the Bulan III District, and it happens 8 times a year. This is followed by a monthly budget of Php20,000 or less, with a frequency of 5 or 33% of the district's schools.

Also, the schools in Bulan III District landed mostly in level 1 which is 80% of schools with a frequency of 12. This is followed by SBM Level 2 with a frequency of 3 or 20% of schools in the district. No schools in Bulan III District attained SBM Level 3. Such performance in SBM The school heads' lack of competency in the full implementation of the SBM may be attributed to a lack of orientation and comprehensive training on the entire SBM program, which may result in limited working knowledge to apply in various emerging situations while implementing the SBM system.

According to the findings of Latorilla (2012), of the 198 schools in the 30 districts of the covered division, 187 central and non-central schools are in level 1, which is characterized as the "going toward advancement" stage, and 11 are in level 2, which is characterized as the "gearing up" stage.

To date, no school has attained Level 3, the highest expected level, even though the SBM governance system is in its full implementation phase. Participant-schools raised several concerns about its various aspects, with the most pressing being the time-consuming processes required to complete the SBM evaluation tool, their lack of skills in documenting evidence of their accomplishments, resulting in limited substantiation of their respective schools' accomplishments, and the inadequate orientation, training, and financial support to stakeholders to fully and effectively implement SBM.

2. Extent of utilization of Special Education Fund

This section shows how the Special Education Fund is used for public school operations, construction and repair, educational research, book and periodical purchases, and sports development as reported by school administrators. Weighted mean analysis was utilized.

2.a . Operation and Maintenance of public schools

Utility worker salaries and communication costs averaged 3.26 and 3.06, respectively. Both are "used." That signifies SEF use in operation and maintenance is most critical. It also implies that SEF is used for utility personnel and communication costs. Nonetheless, security guard salaries and wages had the lowest weighted mean of 1.53. It underutilized. Utility employees outnumber security personnel in most campuses.

SEF usage during operation and maintenance was 2.7, indicating use. This shows that SEF provided enough funding for district public schools. The SEF budget may have helped district schools with operation and maintenance costs when the MOOE fund was insufficient. The RA 5447 required the LSBs to allocate the SEF to operate and maintain public schools in the province, city, or municipality according to the Bureau of Public Schools or Bureau of Vocational Education's criteria and the Secretary of Education's approval.

2.b Construction and Repair of School Buildings

The Special Education Fund was used most for school construction, repair, and maintenance. Its weighted mean was 4.33, making it a popular indicator. This suggests that the budget for this indication is being used frequently. This fund is used for construction and/or repair or rehabilitation of toilet and water facilities, and replacement or repair of school buildings, particularly typhoon-damaged school buildings. This suggests that, under the DepEd's Restoration Program, public schools in Bulan III District may have facilities and school buildings in poor condition, which may impact learning.

The Government admitted that low financing stopped some schools from getting maintenance monies. In CY 2018, however, the "Repair All" policy was issued and implemented for the allocation of money to suggested schools. Apart for those demolished for structural safety or age, the school facilities were rebuilt and made study-friendly (Pascua, 2020). Joint Circular (JC) No. 1, s. 2017, Revised Guidelines on the Use of the Special Education Fund (SEF) requires DepEd and/or Department of Public Works standards and specifications for the construction, repair, and maintenance of school buildings and other facilities for public elementary and secondary schools that have a shortage of classrooms or other facilities based on DepEd classroom deployment analysis.

Hand washing facilities have a weighted mean of 3.07, whereas perimeter and comfort room structures have 3.27. They were all on the utilized level. The lowest weighted average was 1.53 for school site purchase and

titling. In general, school building construction and repair had the highest mean of 3.09 among SEF authorized expenditures and was underutilized.

According to Joint Circular (JC) No. 1, s. 2017, published by the Departments of Education (DepEd), Budget and Management (DBM), and Interior and Local Government (DILG), the school allocated enough SEF funds for school building development and repair (DILG). This means district schools may need modest, major, or complete renovations. The 2016 National School Building Inventory (NSBI) and 2018 Nielsen Survey count 711,693 US classrooms. 626,169 classrooms—88.98%—are either in good condition (233,745), need major repair (173,295), or need minor repair (219,129). The remaining 12.02%, or 85,524 classrooms, were condemned and required replacement.

2.c. Facilities and Equipment

The utilization of SEF along the facilities and equipment was outlined through four indicators. With a weighted mean of 3.87, printer procurement was the most used. Printers are SEF's most important purchase. During the pandemic, face-to-face classes are banned and printed materials are required, which may explain this. Modules, learning activity sheets, worksheets, lesson plans, reading materials, and other assignments were printed by teachers.

Next is buying and maintaining computers or laptops, with a weighted mean of 3.27, meaning used. This introduces ICT, which shapes educational work. Internet connection acquisition averaged 1.8 weighted mean. This suggests district schools lack internet connectivity. SEF budgets often use cellular networks because some schools are in remote places without them.

Laboratory equipment is the least budgeted. Schools receive lab equipment from the DOE. While some materials are provided by the department or allocated through the school MOOE, the school may have limited facility spending. Through Deped Order No. 118, s. 2009, the Department of Education included Science and Mathematics Equipment, Laboratory Glassware, and Consumables for all elementary and secondary science subjects. The Department Order determines distribution of mathematics and scientific equipment packages. SEF, facilities, and equipment usage was 2.55, below utilization. Oluremi and Olubukola (2013) noted that school funds are strongly linked to school infrastructure and equipment. They stated that pupils are driven to improve their performance and behavior if school resources are appropriately used for equipment and facility maintenance. The more SEF is used, the more likely school facilities and services for students and teachers will improve. SEF can improve student and teacher facilities and services.

2 d. Educational Research

Educational research used four average indicators and two less utilized. Teaching and learning research was weighted 1.87. This means that teachers are not engaged in intentional and systematic investigation to gain insights regarding teaching and learning. This suggests that instructors aren't becoming more reflective, changing classrooms, or enhancing children's lives.

Gender and Development research had a weighted mean of 1.6, below average. Human resource development research, with a weighted mean of 1.4, educates employees about HR practices and performance. It examines giving workers skills and information to advance in the job. Child protection and disaster risk education management research had weighted means of 1.53, whereas inclusive education research had 1.4.

The weighted mean for SEF use in educational research was 1.56. Educational research is one of the lowest priorities in schools. The school may have prioritized research culture last. Most instructors knew SEF had a budget for educational research, but they may not have been encouraged to do action research to address social concerns affecting student performance and behavior. Due to their varied school designations and responsibilities, teachers may lack training competencies.

This analysis is similar to De Guzman (2015), who found that educational research received the lowest SEF allocation and public school operation and maintenance received the highest. Legaste (2018) found that few teachers applied for SEF research funding. He also noted that most Sultan Kudarat public-school teachers lacked research skills. He also advised public school officials to inform instructors of SEF research funding.

2 e. Purchase of books and periodicals

The weighted mean of the prices paid for newspapers and journals, scholarly journals, educational magazines and encyclopedias, and scholarly journals was 1.27. Meanwhile, the weighted mean of purchases of big books, story books, and textbooks was 1.53.

The over-all rating of utilization of SEF along with the purchase of books and periodicals had a weighted mean of 1.37, described as less utilized. This means that the utilization of SEF for books and periodicals is the least prioritized variable among the allowable expenditures. This implies that schools have a sufficient supply of books and periodicals because books and other reading materials are already provided by the Department of Education.

One of the school head-respondents commented:

"The Department of Education provides textbooks to all learners in the elementary and secondary levels. Big books and story books are also provided by the DepEd and some are donated by private companies and private individuals."

For 2021, the budget priorities of DepEd include continued support for the K–12 program and allocating a budget of PHP 963.26 million for textbooks and other instructional materials. (depd.ov.ph) This may explain why schools didn't use much of the SEF budget on the purchase of books and periodicals.

Republic Act No. 10533, "The Enhanced Basic Education Act of 2013," commonly known as the K–12 Act, is the boldest move by the government to promote educational quality. In support of this reform and to stay true to its battle cry, "SulongEduKalidad," the Department continuously provides resources to support the K–12 program.

Even though there is already a lot of budget funded on books at the national level, the Department of Education (DepEd), together with the Department of Interior and Local Government (DILG) and the Department of Budget and Management (DBM), released a Joint Circular No. 2, s. 2020, to use SEF for the payments of expenses from the production of the self-learning modules, textbooks, activity sheets, and study guides or manuals approved and quality-assured by the DepEd.

2.f Sports Development

Athlete training received a weighted mean of 1.8. Athletes' food and travel expenses, as well as the purchase of sports equipment and facilities, fell to a weighted mean of 1.73, which is interpreted verbally as averagely utilized. However, the Medical Examination of Athletes and Coaches had a weighted mean of 1.6, which was lower than the used level. Meanwhile, coaching training received the lowest weighted average rating of 1.47 and was classified as less used.

As shown in the table, the overall rating of sports development got an average level of Special Education Fund (SEF) utilization with a 1.67 weighted average mean. This means that the schools didn't spend much on sports development using the Special Education Fund. The following are the responses of the school heads during the interview:

According to a school head-respondent,

"The sports equipment became a least priority during pandemic. Since sports events are prohibited."

The above statement was supported by another respondent. This is how he revealed that sports development was not one of the priorities during pandemic.

"Sports development was not given utmost priority during pandemic because of the new normal. Sports development was not a priority this time.."

The statements of the school heads mean that sports development in their schools was not budgeted accordingly for the past few years. Although there was an average extent of utilization of school funds for sports development, this may limit the skills and talent of students when it comes to sports activities. It may be suggested that sports development should be designed and given enough allocations so that students will be given more opportunities to learn, socialize with other students, and maximize potential.

According to Geminiano (2016), sports development improves self-control, collaboration, and sportsmanship. Hence, schools should utilize all available resources to help pupils improve in sports. Therefore, school administrators should include sports development in priority programs and policy formulation so that students will be holistically developed through sports.

3.Problems of Schools on the Utilization of SEF

Percentage was used to analyze the data on the problems encountered by the respondent schools with the utilization of SEF in Bulan III District. The problems include delayed releasing of budget, 2. Poor coordination of LGU personnel to schools during transactions with concerned offices, insufficient procurement of sports facilities, late processing of project proposal, poor involvement of the community, proposed projects did not materialize within the expected time frame, teachers and other stakeholders are not consulted in SEF planning, lack of knowledge on the allowable expenses chargeable against SEF, no transparency of utilization of fund.

3.a Delayed Release of SEF Budget

The delayed release of the SEF budget, which results in slow implementation, ranks as the topmost problem in Bulan III District with a percentage of 66.66%. It can be implied that the delayed release of the budget may have greatly affected the overall utilization of SEF within the district.

According to a school head-respondent,

"The delayed release of SEF budget has always been a problem ever since I entered school management. Most of the time, immediate projects are not materialized within the expected time frame."

Another respondent stated:

"There are instances where we managed to borrow money from persons outside the school to finance the projects that are expected to be catered by SEF. This is because there is always a delay of processing and release of SEF budget to schools in our district."

The school head's answers show that they need to come up with a plan to carry out the project despite the delay in getting the money. Based on their statements, the delay has always been the reason; hence, they already expect it.

3.b Poor Coordination of LGU Personnel during Transactions

The poor coordination of LGU personnel with schools during transactions with concerned personnel received the second-highest percentage, which is 53.33%.

A school head-respondent stated that poor communication causes the delay in the process as revealed in the following statements:

One very common reason why there is a long period of processing of SEF documents and the delay of the release of budget is the poor mechanism of communication between the members of the LSB and the leaders in the grassroot level.

The above statements find ally from another respondent:

"There is no smooth system in the processing of SEF documents in the municipal office. Thus, it affects the school heads and teachers who are processing the documents to be submitted. Also, there are instances that submitted documents are misplaced and were not retrieved by the SEF assigned personnel. This problem should be addressed by the Local School Board headed by the municipality."

Based on the responses of the respondents, the local school board must create a smooth-sailing system of LGU-school transactions to speed up the processing of documents. The LSB may designate more personnel or assign SEF focal points to address this problem.

3.c Insufficient Procurement of Sports Facilities

Insufficient procurement of sports facilities got the third highest percentage of the problems encountered by schools in the utilization of SEF. The problems of "late processing of the project proposal," "involvement of the community," "proposed projects did not materialize within the expected time frame" all attained the same percentage, which is 33.33%.

The indicators "Teachers and other stakeholders are not consulted in SEF planning" and "Lack of adequate knowledge on the allowable expenses chargeable against SEF" both got a percentage of 26.66%. The importance of the planning stage is crucial to better supporting the supplementary budgetary needs of schools.

It says so in RA 5447, which tells provinces, cities, and municipalities to set up the Local School Board (LSB). It is led by the local chief executive and the division superintendent/district supervisor of schools. Other members include the chairman of the education committee of the Sanggunian, the local treasurer, representatives of "Pederasyon ng mga Sangguniang Kabataan," the duly elected president of the federation of parents-teachers associations, the duly elected representative of the teachers' organizations, and the duly elected representative of the parents' organizations. In exchange, the LSB has to decide how the school board's budget will be split, give the local treasurer permission to spend money from the SEF, and act as an educational advisory board to the Sanggunian.

Transparency in the utilization of funds got a percentage of 13.33%, and improper use of funds was ranked as the lowest. Yasay (2013) studied the functionality of SEF as a function of the transparency and accountability of the local school board; Cerado (2012) linked the LGU support, through SEF, to the basic education performance of learners.

Meanwhile, the Catanduanes Tribune (2015) stressed that SEF is beneficial to the school. However, if not managed properly, it can cause conflict between the principal and the teachers, and to prevent this from happening, principals, especially the newly promoted school heads, should follow the guidelines in managing this fund, always communicate with the teachers, involve them in decision-making, and be very transparent and honest in all transactions.

However, success in the utilization of school funds solely depends on the school leader. High integrity, coupled with the right skills and training in handling school funds, is one of the best qualities of school administrators to effect positive change in the school environment (Petrick, 2015).

According to Mallari (2017), the schools, headed by school heads, are given the authority, accountability, and responsibility for setting the vision, mission, goals, and objectives of the schools, which include creating in the school an environment that is conducive to teaching and learning, implementing the curriculum, being accountable for learning outcomes, developing and implementing the school education and school improvement plan, administering and managing all personnel, physical, and fiscal resources of the school, recommending the staffing complement of the school based on its needs, establishing school and community networks, and encouraging the active participation of teachers' organizations, non-academic personnel of public schools, and parents, teachers, and community associations in school-level decision making.

4. Proposed Action Plan for the Utilization of Special Education Fund (SEF) of schools in Sorsogon

This action plan is intended to improve the utilization of the Special Education Fund at the respondent's school in terms of educational research, the purchase of books and periodicals, and sports development. This was prepared based on the findings, conclusions, and recommendations. The data are shown in matrix form for a clearer view of the proposed plan.

Rationale

Even though many fundamental services have been delegated to LGUs, most of the responsibility for basic public education remains with the federal government. This is accomplished through the Department of Education (DepEd). Local government units (LGUs) do, however, contribute additional funds for public basic education since they have access to the Special Education Fund (SEF), a long-term source of revenue designated for the basic education subsector. Republic Act 7160, often known as the Local Government Law of 1991, requires LGUs to impose and collect an additional one percent tax on real property. The SEF is derived from this additional tax.

The result of the study suggests that the utilization of the SEF budget is limited to a few allowable expenditures. The SEF budget was less utilized for significant concerns like educational research, sports development, and the purchase of books and periodicals. This indicates that schools may be neglecting some significant dimensions of education. The higher the extent of SEF utilization, the higher the chance that school facilities and services for students and teachers will improve.

Basically, this study was undertaken to formulate a plan on how to improve the utilization of special education funds in schools in Bulan III District.

OBJECTIVES

General

The proposed action plan is created for the purpose of improving the utilization of the Special Education Fund in elementary schools in Bulan III District.

Specific

- 1.To create action plan to ensure a more strategic and efficient utilization of resources.
- 2.To improve the utilization of Special Education Fund in terms of Sports Development, Purchase of Books and Periodicals and Educational Research.
- 3.To lessen the delay of utilization of Special Education Fund

IV. CONCLUSIONS AND RECOMMENDATIONS

From the findings mentioned above, the following conclusion were drawn: Most schools in Bulan III District are small, with nine or fewer teachers, a P26,000-P30,000 MOOE allotment, and SBM Level 1 accreditation; construction and repair of school buildings are the top priorities in the utilization of the Special Education Fund; the top three problems encountered by schools were the delayed release of the SEF budget, poor coordination of LGU personnel with schools during transactions, and insufficient procurement of sports facilities.an action plan was designed to serve as guide for the respondents in the utilization of SEF.

Based on the findings and conclusions, the following recommendations were given: The schools may strive to improve the SBM Level of practice addressing the identified key areas for development.: other school needs such as sports and research development may also be prioritized to improve student development and research culture; the schools may engage in fund-raising activities to augment the budget for sports and research development; an action plan may be implemented after a thorough review and evaluation of the concerned authorities; a similar study regarding Special Education Fund and utilizing other variables may be conducted by future researchers to further enhance the utilization of SEF in the district and school level.

ACKNOWLEDGEMENT

The researchers extend their gratitude to those who in one way or another have helped and supported in making this study possible.

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