

## Teachers' Awareness on the Utilization of Special Education Fund

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### Abstract

This study aimed to determine the level of teachers' awareness of the utilization of special education funds in the first-class municipality in the central Philippines. Specifically, it examined teachers' awareness in four areas of SEF utilization: operation and maintenance of school facilities and equipment, construction and repair of school buildings, educational research, and the purchase of books and periodicals. The data needed for this descriptive study were collected from 166 respondents using a 32-item self-made data gathering instrument that had undergone stringent tests of validity and reliability. Throughout the entire research process, this study adhered to research ethics protocol. The ensuing analysis showed that teachers demonstrated a high level of awareness across all SEF utilization areas. Findings further indicated that awareness levels did not significantly differ when grouped according to the aforementioned demographic variables, thus failing to reject the null hypothesis. While teachers exhibited strong awareness of documentation and reporting processes, gaps were observed in their understanding of acquisition, disbursement, and research funding mechanisms. The study concludes that although teachers possess substantial general awareness of SEF utilization, technical awareness related to procurement and research remains limited. These findings provide a basis for proposing information, education, communication, and action plan to promote a deeper understanding and more effective utilization of SEF in public schools.

**Keywords:** Teachers' awareness; utilization of special education fund; Negros Occidental, Philippines.

### Bio-profiles

**Pamela L. Alaran** has been a public school teacher at Pacita Elementary School for 7 years. She finished her Bachelor's degree in education major in general education at Bago City College in 2014. She pursued a Master's degree in education major in administration and supervision at STI West-Negros University in Bacolod. Her research interests focus on Educational Resource Management, Financial Literacy in Education, and Institutional Transparency; these areas motivate her to conduct this study.

**Dr. Patricio H. Estoya Jr.** is a distinguished public servant and academic leader currently serving as the College President of Colegio de La Castellana. His extensive public service includes roles as Sangguniang Bayan Member (1995–2004; 2022–2024), Secretary to the Sanggunian (2004–2021), Zoning Officer (2013–2020), LGU Scholarship Coordinator (2014–2021), Public Employment Service Office (PESO) Manager (1996–2003), and KALAHYON-CIDSS Municipal Consultant (2010–2011). He holds an extensive academic portfolio marked by a strong commitment to lifelong learning





and multidisciplinary expertise in public administration, educational leadership, and social sciences. He earned a Doctor of Public Administration (STI West Negros University, 2018), Doctor of Philosophy in Educational Management (Central Philippines State University, 2015), Master of Science in Rural Development (Negros State College of Agriculture, 2011), Master in Public Administration (CAR) (University of Negros Occidental–Recoletos, 1994), and a Bachelor of Arts in Social Science (West Visayas State University, 1989).

## Introduction

### Rationale

The Special Education Fund is designed to address and support the basic educational needs of every school within a district, city, or municipality, encompassing everything from facilities to resources. Its source is taken from an additional one percent tax on real property that LGUs are mandated to impose and collect by virtue of Republic Act 7160, otherwise known as the Local Government Code of 1991 (Manasan, Celectino, & Cuenca, 2011). A revised version of Republic Act 5447 of 1968, it is an act creating a special education fund to be constituted from the proceeds of additional real property and a certain portion of the taxes on Virginia-type cigarettes and duties on imported leaf tobacco, defining the activities to be financed, creating school boards for the purpose, and appropriating funds therefrom (Supreme Court E-Library 2019). The local school board identifies the priorities to be funded by the Special Education Fund (SEF). The mentioned support of the LGU intends to address issues related to maintenance and operating expenditures, construction of school buildings, educational research, the purchase of books and periodicals, and sports development. This supplementary aid is in accordance with the Philippine Constitution, which emphasizes the right of every Filipino to a quality education (Mallari, 2017).

The Local Government Units (LGUs) are recognized as one of the major partners of the national government in providing basic education services due to their accessibility to sustainable sources of financial resources. With the Local School Board, a special body established by RA 7160, a budget allocation is assigned to the SEF to meet the supplementary needs of the local public school system (De la Torre, n.d.; Manasan, Celectino, & Cuenca, 2011). The Special Education Fund ensures that learners have access to and well-equipped skills acquisition relative to the continuous curriculum contextualization, adaptations, and modifications in the education trends.

As observed, this goal is far from being attained, as several problems have surfaced related to the role of the SEF in the education sector. Based on the researcher's observations and the consolidated responses of colleagues, questions arose regarding the functionality of the SEF in terms of its utilization, as well as the implementation of related and appropriate programs and projects. To cite, local rapid assessments like the Comprehensive Rapid Literacy Assessment (CRLA), Philippine Informal Reading Inventory (Phil-IRI), and Rapid Mathematics Assessment (RMA), as well as national and international tests like International Student Assessment (PISA), have repeatedly shown that Filipino students have low proficiency levels, especially in reading and Mathematics. This learning crisis highlights the critical need for focused interventions to enhance fundamental reading and counting skills at the local level, which was made worse by the recent pandemic's shift to remote learning, lack of learning resources and materials, and other resources were limited only to the school's reserve funds or the teachers' personal resources, which is obviously not sufficient.





Furthermore, the establishment of projects and programs is rarely implemented, especially when it requires substantial budget allocations due to the unavailability of funds.

These myriad issues motivated the researcher to initiate this study with the intention of determining the level of awareness of the Special Education Fund (SEF). The study's findings will serve as a baseline for future studies focusing on the SEF. Results would also provide genuine ideas that ensure mechanisms geared towards effective and efficient reinforcement in terms of crafting and designing programs and projects, with positive implications for school operations.

### Theoretical Underpinnings

Several studies have documented issues and reforms related to the utilization of the Special Education Fund (SEF) in Philippine public schools. Rodriguez (2018) reported abnormalities in SEF liquidation and misalignment in fund disbursement. Similarly, findings from COA (2015) revealed that the Local School Board of Angeles City disregarded audit recommendations and failed to adhere to planning and budgeting standards, resulting in deficiencies amounting to ₱28.1 million. These lapses hindered the attainment of SEF objectives and underscored weaknesses in transparency, accountability, and stakeholder involvement.

In response to such concerns, DepEd, DILG, and DBM issued Joint Circular No. 2, s. 2020, expanding allowable SEF expenditures to support distance learning, including the production of self-learning modules, procurement of digital storage devices, communication expenses, and capacity-building activities for teachers and school stakeholders. An addendum to DepEd–DILG Joint Circular No. 1, s. 2017, further broadened the utilization of SEF to include feeding programs, health services, WASH initiatives, and nutrition education, provided these align with DepEd standards (Llego, 2020). These policy reforms were reported to contribute to high teacher satisfaction (DepEd Press Release, September 2020).

Empirical studies have shown mixed outcomes in the utilization of SEF. Rico (2021) and Rito (2021) found that the effective implementation of SEF and MOOE in Esperanza National High School resulted in very satisfactory development of school facilities and services, positively influencing learners' academic performance and other school indicators. These studies emphasized the importance of stakeholder participation in budget planning and strict adherence to budget specifications to prevent fund diversion. In contrast, Mallari (2017) identified a misalignment between school needs and SEF expenditures in San Fernando, Pampanga, which contributed to low learner performance in the National Achievement Test and prompted greater LGU involvement in school budgeting.

Related studies emphasize the importance of leadership and management competencies in achieving effective resource utilization. Valenzuela and Bienvinida (2021) found a significant relationship between school heads' management competencies—particularly in staff, financial, and facilities management—and school quality and efficiency. Supporting this, Akpabio (2015) emphasized that the adequacy of school facilities significantly influences a school's ability to meet its educational goals.





Transparency and accountability also shape the functionality of SEF. Yasay (2009) reported weak SEF functionality in selected municipalities in Misamis Oriental despite reasonable levels of transparency and accountability, noting only partial stakeholder participation in policy actions. De Guzman (2018) and Legaste (2018) further revealed that SEF allocations for educational research were minimal, mainly due to teachers' limited research capacity and awareness of available funding.

More recent studies underscore persistent challenges in SEF implementation. Azur and Ricafort (2021) identified construction and repair of school buildings as the top SEF priority in Bulan III District. However, they noted problems such as delayed fund release, poor LGU–school coordination, and insufficient procurement, resulting in incomplete budget utilization. Meanwhile, Ulla, Barrera, and Acompañado found that although teachers had positive perceptions of research, constraints such as heavy workloads, limited research skills, and inadequate financial support impeded their participation. These findings underscore the importance of sustained policy support, capacity-building, and effective fund management to maximize the impact of SEF on school performance and teacher development.

### Objectives

This study aimed to determine the level of teachers' awareness of the utilization of the Special Education Fund in a district of a first-class municipality in the central Philippines for the School Year 2022-2023. Specifically, this study sought to 1) determine the level of Teachers' awareness on the utilization of Special Education Fund according to operation and maintenance of school's facilities and equipment, construction and repair of school building, educational research, and purchase of books and periodicals; 2) determine the level of Teachers' awareness on the utilization of Special Education Fund when grouped according to the aforementioned variables; and 3) test whether a significant difference exists in the level of Teachers' awareness on the utilization of Special Education Fund when grouped and compared according to the aforementioned variables.

### Methodology

This chapter discusses the research design, locale of the study, respondents, data gathering instrument, validity and reliability, data gathering procedure, analytical schemes, and statistical tools.

### Research Design

This study employed a descriptive research design to determine the level of teachers' awareness of the utilization of special education funds in a first-class municipality in the central Philippines.

According to Calmorin (2016), a descriptive research design method focuses on the present situation, to discover new truths. The truth may have different forms, such as an increased quantity of knowledge, a further generalization, or a new "law," an improved insight into a factor.



### Locale of the Study

The community where the researcher is currently conducting the study is a third-class municipality. It has an area of 185.22 square kilometers, or 71.51 square miles, which constitutes 2.37% of Negros Occidental's total area. The Municipality has two districts, Districts 1 and 2, which comprise 16 Elementary Schools and 1 Primary School. There were 41 male teachers and 243 female teachers.

Before the pandemic, the District being referred to in this study was home to many academic achievers. During the 2019 Festival of Language, it garnered the 1st place award, while the other two schools secured 2nd and 3rd place, respectively.

The district's main central school secured 3rd place at the Division level in the Science Investigatory Project presentation. In 2019, the same Elementary School, known as one of the lead component schools of District 1, was able to bag the 3-Star Award as recognition for its Wash in School (WinS) Program at the Division level, while another Elementary School in the same District was recognized as a 3-Star School in terms of its compliance and implementation of WinS.

During the 2019 Schools Press Conference, the District won major category awards in Cartooning, headline story writing, and science feature writing categories.

### Respondents of the Study

The respondents in the study were selected through stratified random sampling from public elementary school teachers in the research environment (N = 284; n = 166).

### Data Gathering Instrument

A researcher-made type instrument is used in this study. It consisted of three (3) parts. Part I contained the personal information of the teacher-respondents, including their age, highest educational attainment, length of service, plantilla position, and school size classification. Part II included the questions on the level of awareness focusing on the five (5) areas, namely: Operation and maintenance of the school's facilities and equipment, Construction and repair of the school building, Educational Research, Purchase of books and periodicals, and Sports development, with eight items for each variable, with a total of 32 items. The respondents were asked to express their views regarding their level of awareness of SEF use in a paper-and-pencil process.

### Instrument Validity and Reliability

For this study, three jurors were selected and requested to validate the research instruments. The first validator was a Master's in Public Administration degree holder who is currently serving as Treasurer in the said municipality. The second validator was currently assigned as the Teacher-In-Charge of one of the public elementary schools in a district and held a Doctoral degree. The third validator was a Doctorate Degree holder and currently assigned as Head Teacher-I of the public elementary school in the District.

To determine the reliability, the index of the research instrument was administered to 30 public elementary school teachers in the same district who were non-participants in the study. According to Carlson (2010), a coefficient of 0.70 or higher indicates high reliability. In this study, the



reliability index is 0.983, which is interpreted as "Excellent," indicating that the instrument is reliable.

### Data Gathering Procedure

The survey was administered as soon as the respondents comprehended the instructions. To ensure that all data was collected, the researcher managed both the administration and document retrieval. An SPSS program was utilized once the data were encoded and given to the statistician for analysis and interpretation. Similarly, the study's aims were represented through the creation of statistical tables.

### Research Ethics Protocol

This study strictly followed research ethics protocols to ensure that participants' rights were protected and that the research was conducted without bias or harm, consistent with Fleming's (2018) emphasis on safeguarding human dignity in research. The researcher upheld voluntary participation by allowing respondents to sign consent forms using initials or aliases and permitting them to withdraw at any time without explanation. Informed consent was ensured by thoroughly explaining the study's purpose, procedures, and potential risks to participants before they agreed to participate. To prevent any risk of harm, participants were not placed in situations that could compromise their well-being, and they were given the option to decline answering questions if they felt uncomfortable. Confidentiality and anonymity were also maintained, with identifying information kept strictly confidential and aliases used to ensure that respondents' identities remained unknown to anyone not directly involved in the study.

### Analytical and Statistical Schemes

Objective No. 1 used descriptive statistics and means to determine the profile of the respondents in terms of age, highest educational attainment, length of service, plantilla position, and school location. Objective No. 2 employed descriptive statistics and means to assess the level of awareness regarding the utilization of the Special Education Fund in the aforementioned areas. Objective No. 3 utilized comparative statistics and means to determine the respondents' level of awareness regarding the utilization of the Special Education Fund, grouped according to the aforementioned variables. Objective number 4 used the Mann-Whitney U test to determine the significant difference in the level of teachers' awareness of the utilization of the Special Education Fund when grouped and compared according to the aforementioned variables.



Results and Discussion

Profile of the Respondents According to Age, Highest Educational Attainment, Length of Service, Plantilla Position, and School Location

Table 1  
Profile of Respondents

Variables	Categories	Frequency	Percentage
Age	Younger (below 39 years old)	91	54.80
	Older (39 years old and above)	75	45.20
	<b>Total</b>	<b>166</b>	<b>100</b>
Educational Attainment	Lower (Bachelor's Degree)	109	65.70
	Higher (MA/Doctorate)	57	34.30
	<b>Total</b>	<b>166</b>	<b>100</b>
Length of Service	Shorter (less than 13 years)	91	54.80
	Longer (13 years or more)	75	45.20
	<b>Total</b>	<b>166</b>	<b>100</b>
Plantilla Position	Lower (T1 & T2)	86	51.80
	Higher (T3, MT1-4)	80	48.20
	<b>Total</b>	<b>166</b>	<b>100</b>
School Location	Urban	50	30.10
	Rural	116	69.90
	<b>Total</b>	<b>166</b>	<b>100</b>

Table 2 shows the profile of the respondents, where 91 respondents, or 54.8%, are younger, and 75 respondents, or 45.2%, are older. In terms of highest educational attainment, 109 individuals, or 65.7%, belong to the lower group, while 57, or 34.3%, belong to the higher group. In terms of length of service, 91 or 54.8% belong to the shorter group, while 75 or 45.2% belong to the longer group. In the plantilla position, 86 or 51.8% are in the lower group, and 80 or 46.2% are in the higher group. When it comes to school location, 50 or 30.1% are in urban areas, while 116 or 89.9% are in rural areas.

The results suggest that most respondents are younger. In terms of highest educational attainment, the majority of respondents hold a Bachelor's degree. In terms of length of service, most respondents have shorter periods of service than those with longer years of service. In terms of plantilla position, the majority belong to the lower group. Regarding school location, the majority belong to the rural group.



**Level of Teachers' Awareness on the Utilization of Special Education Fund according to Operation and Maintenance of School's Facilities and Equipment, Construction and Repair of School Building, Educational Research, and Purchase of Books and Periodicals**

**Table 2**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in Operation and Maintenance of School's Facilities and Equipment*

Area	Mean	Interpretation
<b>A. Operation and Maintenance of the School's Supplies and Equipment</b>		
<i>I am aware of ...</i>		
1. Acquisition process of the school's supplies and equipment	4.12	High Level
2. Mechanisms for the purchase order of the school's supplies and equipment	4.13	High Level
3. Guidelines on the operation and maintenance of the school's supplies and equipment	4.21	High Level
4. Extent of involvement and participation of the LGUs/stakeholders in the operation and maintenance of the school's supplies and equipment	4.32	High Level
5. Estimated budget allocation/appropriation for operation and maintenance of the school's supplies and equipment per school year.	4.22	High Level
6. Proper documentation of the correct number of materials and supplies recorded.	4.38	High Level
7. Utilization of the school supplies and materials adequately given to each subject area and school program.	4.33	High Level
8. Implementation of the intended supplies and materials for specific programs and projects that the school offers.	4.28	High Level
<b>Overall Mean</b>	<b>4.25</b>	<b>High Level</b>

Table 2 presents the level of teachers' awareness regarding the utilization of the Special Education Fund in the area of operation and maintenance of the school's facilities and equipment, with an overall mean of 4.25, indicating a "high level" of awareness. The findings suggest that teachers have a high level of awareness. It also shows that teachers are familiar with routine documentation but less knowledgeable about the procurement process. Awareness of SEF is stronger in documentation/liquidation but weaker in administrative procedures such as procurement, consistent with Yasay (2009), who found local school boards maintained transparency in reporting. Still, teachers were less knowledgeable about fund management.



**Table 3**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Construction and Repair of School Buildings*

Area	Mean	Interpretation
<b>B. Construction and Repair of the building</b>		
<i>I am aware of ...</i>		
1. Budget allocation/appropriation for the construction of the building	4.27	High Level
2. Budget allocation for repair	4.22	High Level
3. Formulation of the budget allocation intended for the construction and repair of the building	4.20	High Level
4. Disbursement requirements and processing	4.18	High Level
5. Estimated budget for construction and repair during the school year	4.19	High Level
6. Percentage of the allocation between materials/equipment and carpentry.	4.23	High Level
7. Proper documentation and preparation of forms such as the MOA and other forms of agreement.	4.27	High Level
8. Liquidation of the report and proper submission of the requirements on the said materials	4.28	High Level
<b>Overall Mean</b>	<b>4.23</b>	<b>High Level</b>

In the area of building construction and repair, the overall mean is 4.23, interpreted as a "high level". Teachers demonstrate a high level of awareness, but they are not fully aware of the disbursement requirements and processing procedures. Teachers, however, proved to have the awareness about the liquidation of the report and proper submission of the requirements for the said materials. Rico (2021) noted that MOOE and SEF utilization improved facilities when teachers were involved, but detailed procedural knowledge about construction funding was limited among classroom teachers.

**Table 4**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in Educational Research*

Area	Mean	Interpretation
<b>C. Educational Research</b>		
<i>I am aware of ...</i>		
1. Estimated budget allocation/appropriation per school year for educational research	4.07	High Level
2. Availability of funds for DepEd Special Science Programs' research	3.93	High Level
3. Guidelines and processing in the use of the budget for educational research	3.97	High Level
4. Adoption of budget processing for fund availability	4.11	High Level
5. Available funds for teachers' educational research	3.88	High Level



6. Required documentation and submission of forms for conducting research.	4.17	High Level
7. Proper implementation and timeline for conducting research methods.	4.05	High Level
8. Liquidation of the budget for research that will be submitted to the central or higher office.	4.11	High Level
<b>Overall Mean</b>	<b>4.04</b>	<b>High Level</b>

In the area of educational research, the overall mean is 4.04, which is interpreted as a "high level". Teachers demonstrate a high level of awareness, but they are not fully aware of the availability of funds intended for teachers' educational research. The results aligned with De Guzman's (2018) study, which found that the utilization of SEF for educational research received the lowest extent, while the operation and maintenance of public schools registered the highest budget allocations.

**Table 5**

*Level of Teachers ' Awareness on the Utilization of Special education Fund in the Purchase of Books and Periodicals*

Area		
<b>D. Purchase of books and periodicals</b>	<b>Mean</b>	<b>Interpretation</b>
<i>I am aware of ...</i>		
1. Processing mechanisms for the purchase of books and periodicals	3.90	High Level
2. Budget allocation for the purchase of books and periodicals per year	3.98	High Level
3. Guidelines for the purchase of books and periodicals	3.96	High Level
4. Management of resources for books and periodicals	4.01	High Level
5. Liquidation requirements and processing of the purchase	4.02	High Level
6. Proper documentation of forms on checking the number of books and periodicals	4.08	High Level
7. Allocation of schools in each subject area and project based on the number of books and periodicals.	4.07	High Level
8. Replacement of damaged or lost books and periodicals.	4.03	High Level
<b>Overall Mean</b>	<b>4.01</b>	<b>High Level</b>

In the area of book and periodical purchases, the overall mean is 4.01, interpreted as a "high level". Teachers are aware of recording and allocation, but less familiar with procurement procedures. The Special Education Fund (SEF) is a local fund that is sourced from an additional one percent tax on real property. It is intended to support the supplementary budgetary needs of public schools and learning centers According to the Revised Guidelines on the Use of the SEF issued by the Department of Education (DepEd), Department of Budget and Management (DBM) and Department of Interior and Local Government (DILG) in 2017, one of the allowable expenses chargeable against the SEF is the purchase of books and periodicals.



**Table 6**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Operation and Maintenance of Schools' Facilities and Equipment According to Age*

Categories	Younger		Older	
	Mean	Interpretation	Mean	Interpretation
<b>A. Operation and Maintenance of the School's Facilities and Equipment</b>				
<i>I am aware of ...</i>				
1. Acquisition process of the school's supplies and equipment	4.04	High Level	4.21	High Level
2. Mechanisms for the purchase order of the school's supplies and equipment	3.99	High Level	4.31	High Level
3. Guidelines on the operation and maintenance of the school's supplies and equipment	4.13	High Level	4.31	High Level
4. Extent of involvement and participation of the LGUs/stakeholders in the operation and maintenance of the school's supplies and equipment	4.22	High Level	4.44	High Level
5. Estimated budget allocation/appropriation for operation and maintenance of the school's supplies and equipment per school year.	4.15	High Level	4.31	High Level
6. Proper documentation of the correct number of materials and supplies recorded.	4.32	High Level	4.45	High Level
7. Utilization of the school supplies and materials adequately given to each subject area and school program.	4.33	High Level	4.33	High Level
8. Implementation of the intended supplies and materials for specific programs and projects that the school offers.	4.19	High Level	4.40	High Level
<b>Overall Mean</b>	<b>4.17</b>	<b>High Level</b>	<b>4.35</b>	<b>High Level</b>

Table 6 presents the level of teachers' awareness regarding the utilization of special education funds in the area of operation and maintenance of school facilities and equipment, categorized by age. The younger respondents show a result of 4.17, interpreted as "high level", and the older respondents show 4.35, interpreted as "high level". Older teachers tend to score higher than their younger counterparts. Experience increases procedural awareness, though younger teachers remain capable in classroom-level tasks. Valenzuela & Bienvenida (2021) highlight that length of service and exposure to administrative roles improve teacher knowledge of school operations

**Table 7**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Construction and Repair of School Buildings According to Age*

Categories	Younger		Older	
	Mean	Interpretation	Mean	Interpretation
<b>B. Construction and Repair of the building</b>				
<i>I am aware of ...</i>				



1. Budget allocation/appropriation for the construction of the building	4.21	High Level	4.33	High Level
2. Budget allocation for repair	4.14	High Level	4.31	High Level
3. Formulation of the budget allocation intended for the construction and repair of the building	4.13	High Level	4.28	High Level
4. Disbursement requirements and processing	4.12	High Level	4.25	High Level
5. Estimated budget for construction and repair during the school year	4.15	High Level	4.24	High Level
6. Percentage of the allocation between materials/equipment and carpentry.	4.16	High Level	4.31	High Level
7. Proper documentation and preparation of forms such as the MOA and other forms of agreement.	4.23	High Level	4.31	High Level
8. Liquidation of the report and proper submission of the requirements on the said materials	4.21	High Level	4.36	High Level
<b>Overall Mean</b>	<b>4.17</b>	<b>High Level</b>	<b>4.30</b>	<b>High Level</b>

In the area of construction and repair of school buildings, the younger respondents show a result of 4.17, interpreted as "high level", and the older respondents show 4.30, interpreted as "high level". Older teachers are more aware than the younger teachers; however, both have less awareness about the disbursement requirements and process. Younger teachers may excel in classroom delivery but require more orientation on administrative processes, consistent with Situational Awareness Theory (Endsley & Smolensky, 1988)

**Table 8**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in Educational Research According to Age*

Categories	Younger		Older	
	Mean	Interpretation	Mean	Interpretation
<b>C. Educational Research</b>				
<i>I am aware of ...</i>				
1. Estimated budget allocation/appropriation per school year for educational research	4.00	High Level	4.15	High Level
2. Availability of funds for DepEd Special Science Programs' research	3.87	High Level	4.00	High Level
3. Guidelines and processing in the use of the budget for educational research	3.97	High Level	3.97	High Level
4. Adoption of budget processing for fund availability	4.11	High Level	4.11	High Level



5. Available funds for teachers' educational research	3.84	High Level	3.93	High Level
6. Required documentation and submission of forms for conducting research.	4.11	High Level	4.25	High Level
7. Proper implementation and timeline for conducting research methods.	4.02	High Level	4.09	High Level
8. Liquidation of the budget for research that will be submitted to the central or higher office.	4.10	High Level	4.12	High Level
<b>Overall Mean</b>	<b>4.00</b>	<b>High Level</b>	<b>4.08</b>	<b>High Level</b>

In the area of educational research, the younger respondents show a result of 4.00, interpreted as "high level", and the older respondents show 4.08, interpreted as "high level". The results suggest that teacher-respondents are aware of educational research but lack adequate information about the available funds to finance their research. A study conducted in Kebbi State, Nigeria, examined the awareness and utilization of innovative instructional strategies by science teachers in secondary schools. The research revealed that 67.86% of the 28 strategies assessed were unknown to science teachers, while 17.86% were known but not utilized. Additionally, science teachers were found to rarely visit libraries or browse the internet for current resources on teaching and learning science (Musa, Mumada, and Kamba, 2020).

**Table 9**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Purchase of Books and Periodicals According to Age*

Categories	Younger		Older	
	Mean	Interpretation	Mean	Interpretation
<b>D. Purchase of books and periodicals</b>				
<i>I am aware of ...</i>				
1. Processing mechanisms for the purchase of books and periodicals	3.82	High Level	3.99	High Level
2. Budget allocation for the purchase of books and periodicals	3.93	High Level	4.03	High Level
3. Guidelines for the purchase of books and periodicals	3.89	High Level	4.04	High Level
4. Management of resources for books and periodicals	3.96	High Level	4.08	High Level
5. Liquidation requirements and processing of the purchase	3.97	High Level	4.08	High Level
6. Proper documentation of forms on checking the number of books and periodicals	4.04	High Level	4.13	High Level



7. Allocation of schools in each subject area and project based on the number of books and periodicals.	4.08	High Level	4.05	High Level
8. Replacement of damaged or lost books and periodicals.	4.00	High Level	4.07	High Level
<b>Overall Mean</b>	<b>3.96</b>	<b>High Level</b>	<b>4.06</b>	<b>High Level</b>

In the area of book and periodical purchases, the younger respondents report a result of 3.96, interpreted as "high level", and the older respondents report 4.06, also interpreted as "high level". The results suggest that teacher-responders may be aware of books and periodicals on the allocation of resources, as well as liquidation and management, but not adequately when it comes to the purchase processing mechanisms themselves.

**Table 10**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Operation and Maintenance of Schools' Facilities and Equipment According to Highest Educational Attainment*

Categories	Lower		Higher	
	Mean	Interpretation	Mean	Interpretation
<b>A. Operation and Maintenance of the School's Facilities and Equipment</b>				
<i>I am aware of...</i>				
1. Acquisition process of the school's supplies and equipment	4.05	High Level	4.26	High Level
2. Mechanisms for the purchase order of the school's supplies and equipment	4.01	High Level	4.37	High Level
3. Guidelines on the operation and maintenance of the school's supplies and equipment	4.16	High Level	4.32	High Level
4. Extent of involvement and participation of the LGUs/stakeholders in the operation and maintenance of the school's supplies and equipment	4.29	High Level	4.37	High Level
5. Estimated budget allocation/appropriation for operation and maintenance of the school's supplies and equipment per school year.	4.19	High Level	4.28	High Level
6. Proper documentation of the correct number of materials and supplies recorded.	4.34	High Level	4.46	High Level
7. Utilization of the school supplies and materials adequately given to each subject area and school program.	4.36	High Level	4.28	High Level
8. Implementation of the intended supplies and materials for specific programs and projects that the school offers.	4.25	High Level	4.35	High Level
<b>Overall Mean</b>	<b>4.21</b>	<b>High Level</b>	<b>4.34</b>	<b>High Level</b>

Table 10 presents the level of teachers' awareness regarding the utilization of special education funds in the area of operation and maintenance of school facilities and equipment,



categorized by highest educational attainment. Respondents with lower educational attainment show a result of 4.21, interpreted as "high level", while those with higher educational attainment show 4.34, interpreted as "high level". The findings suggest that teachers with lower educational attainment tend to have less experience in managing the purchase of school supplies and equipment. However, it was found that the respondents were familiar with using these resources and tools. According to a study by Valenzuela and Buenvenida (2021), all the given competencies in managing school operations and resources, such as record management, financial management, school facilities and equipment, staff management, school safety for disaster preparedness, mitigation, and resiliency, and management of emerging opportunities, have a significant impact on the school's quality and efficiency

**Table 11**

*Level of Awareness on the Utilization of Special Education Fund in the Construction and Repair of School Buildings According to the Highest Educational Attainment*

Categories	Lower		Higher	
	Mean	Interpretation	Mean	Interpretation
<b>B. Construction and Repair of the building</b>				
<i>I am aware of ...</i>				
1. Budget allocation/appropriation for the construction of the building	4.26	High Level	4.28	High Level
2. Budget allocation for repair	4.17	High Level	4.32	High Level
3. Formulation of the budget allocation intended for the construction and repair of the building	4.21	High Level	4.18	High Level
4. Disbursement requirements and processing	4.17	High Level	4.19	High Level
5. Estimated budget for construction and repair during the school year	4.17	High Level	4.25	High Level
6. Percentage of the allocation between materials/equipment and carpentry.	4.20	High Level	4.28	High Level
7. Proper documentation and preparation of forms such as the MOA and other forms of agreement.	4.23	High Level	4.33	High Level
8. Liquidation of the report and proper submission of the requirements on the said materials	4.21	High Level	4.40	High Level
<b>Overall Mean</b>	<b>4.20</b>	<b>High Level</b>	<b>4.28</b>	<b>High Level</b>

In the area of construction and repair of school buildings, respondents with lower educational attainment have a result of 4.20, which is interpreted as a "high level". In comparison, those with higher educational attainment have a result of 4.28, also interpreted as "high level". The results demonstrate that prudent financial management leads to budgetary alignment with the school's developmental goals. However, this study suggests that classroom teachers' understanding of relevant financial activities, particularly those that encompass the entire educational system, is limited. Stated differently, teachers who responded to the survey appeared knowledgeable about



paperwork and documentation; however, the school has assigned "experts" to handle the school's financial disbursements. Azur and Ricafort (2021) showing how the SEF budget intended for the school in Sorsogon was not fully expended due to delay of release. Since the school was a small institution with only nine teachers, people involved were expected to assume roles or tasks for which they were less competent, as well as poor coordination between LGU personnel and schools during transactions and insufficient procurement of school supplies.

**Table 12**

*Level of Teachers ' Awareness on the Utilization of Special Education Fund in Educational Research According to Highest Educational Attainment*

Categories	Lower		Higher	
	Mean	Interpretation	Mean	Interpretation
<b>C. Educational Research</b>				
<i>I am aware of ...</i>				
1. Estimated budget allocation/appropriation per school year for educational research	4.09	High Level	4.02	High Level
2. Availability of funds for DepEd Special Science Programs' research	3.95	High Level	3.88	High Level
3. Guidelines and processing in the use of the budget for educational research	4.00	High Level	3.91	High Level
4. Adoption of budget processing for fund availability	4.15	High Level	4.04	High Level
5. Available funds for teachers ' educational research	3.90	High Level	3.84	High Level
6. Required documentation and submission of forms for conducting research.	4.16	High Level	4.21	High Level
7. Proper implementation and timeline for conducting research methods.	4.06	High Level	4.05	High Level
8. Liquidation of the budget for research that will be submitted to the central or higher office.	4.15	High Level	4.04	High Level
<b>Overall Mean</b>	<b>4.06</b>	<b>High Level</b>	<b>4.00</b>	<b>High Level</b>

In the area of educational research, respondents with lower educational attainment have a result of 4.06, which is interpreted as a "high level". In comparison, those with higher educational attainment have a result of 4.00, also interpreted as "high level". Both have a high level of awareness, but are less aware of the financial support provided by the local government for educational research, due to their limited understanding of this support, which initially comes from "self-financing" rather than actual funding receipt. A study by Azur and Ricafort justifies the use of SEF in schools. The survey findings reveal that schools within the District are classified as small schools, with only nine teachers and an available MOA fund of \$ 200,000 or more. Other factors, such as delays in the release of SEF and poor coordination of LGU personnel during transactions, also require further evaluation of SEF assistance.





**Table 13**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Purchase of Books and Periodicals According to Highest Educational Attainment*

Categories	Lower		Higher	
D. Purchase of books and periodicals	Mean	Interpretation	Mean	Interpretation
<i>I am aware of ...</i>				
1. Processing mechanisms for the purchase of books and periodicals	3.89	High Level	3.91	High Level
2. Budget allocation for the purchase of books and periodicals per year	4.01	High Level	3.91	High Level
3. Guidelines for the purchase of books and periodicals	3.95	High Level	3.96	High Level
4. Management of resources for books and periodicals	4.04	High Level	3.96	High Level
5. Liquidation requirements and processing of the purchase	4.01	High Level	4.04	High Level
6. Proper documentation of forms on checking the number of books and periodicals	4.06	High Level	4.14	High Level
7. Allocation of schools in each subject area and project based on the number of books and periodicals.	4.06	High Level	4.09	High Level
8. Replacement of damaged or lost books and periodicals.	4.04	High Level	4.02	High Level
<b>Overall Mean</b>	<b>4.01</b>	<b>High Level</b>	<b>4.00</b>	<b>High Level</b>

In the area of book and periodical purchases, respondents with lower educational attainment show a result of 4.01, interpreted as "high level", while those with higher educational attainment show 4.00, also interpreted as "high level". Both have a high level of awareness but are less knowledgeable about the processing mechanism for purchasing books and periodicals. Section 272 of Republic Act (RA) No. 7160 provides the legal framework for the SEF allocation. The SEF can be used for various purposes, including the purchase of books and periodicals. Schools must ensure that SEF funds are used efficiently and in alignment with educational goals. Awareness among teachers about SEF guidelines is essential for effective utilization.

**Table 14**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Operation and Maintenance of Schools' Facilities and Equipment According to Length of Service*

Categories	Shorter		Longer	
A. Operation and Maintenance of the School's Facilities and Equipment	Mean	Interpretation	Mean	Interpretation
<i>I am aware of ...</i>				



1.Acquisition process of school's supplies and equipment	4.03	High Level	4.23	High Level
2.Mechanisms for purchase order of the school's supplies and equipment	3.96	High Level	4.35	High Level
3. Guidelines on the operation and maintenance of the school's supplies and equipment	4.14	High Level	4.29	High Level
4. Extent of involvement and participation of the LGUs/stakeholders in the operation and maintenance of the school's supplies and equipment	4.24	High Level	4.41	High Level
5. Estimated budget allocation/appropriation for operation and maintenance of the school's supplies and equipment per school year.	4.13	High Level	4.33	High Level
6. Proper documentation of the correct number of materials and supplies recorded.	4.30	High Level	4.48	High Level
7. Utilization of the school supplies and materials adequately given to each subject area and school program.	4.30	High Level	4.37	High Level
8. Implementation of the intended supplies and materials for specific programs and projects that the school offers.	4.15	High Level	4.44	High Level
<b>Overall Mean</b>	<b>4.16</b>	<b>High Level</b>	<b>4.36</b>	<b>High Level</b>

Table 14 shows that teachers with a longer length of service have a higher overall mean of 4.36 compared to those with a shorter length of service, at 4.16, although both groups are at a "High Level". Teachers with shorter lengths of service had the lowest awareness of the mechanisms for purchase orders, with a score of 3.96, while veteran teachers were least aware of the acquisition process, with a score of 4.23. Both groups were most aware of proper documentation and recording of materials, his finding aligns with the Situational Awareness Theory (Endsley & Smolensky, 1988), which posits that as individuals stay longer in an environment, they move from mere perception to a more profound comprehension and prediction of processes. The high awareness of documentation in both groups supports Read and Manuelyan (2017), who emphasize that transparency in liquidation and open documentation are essential for winning public trust and ensuring accountability in school-related expenses.

**Table 15**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Construction and Repair of School Buildings According to Length of Service*

Categories	Shorter		Longer	
	Mean	Interpretation	Mean	Interpretation
<i>I am aware of ...</i>				
1. Budget allocation/appropriation for the construction of the building	4.18	High Level	4.37	High Level



2. Budget allocation for repair	4.14	High Level	4.31	High Level
3. Formulation of the budget allocation intended for the construction and repair of the building	4.14	High Level	4.27	High Level
4. Disbursement requirements and processing	4.10	High Level	4.28	High Level
5. Estimated budget for construction and repair during the school year	4.12	High Level	4.28	High Level
6. Percentage of the allocation between materials/equipment and carpentry.	4.15	High Level	4.32	High Level
7. Proper documentation and preparation of forms such as the MOA and other forms of agreement.	4.20	High Level	4.35	High Level
8. Liquidation of the report and proper submission of the requirements on the said materials	4.19	High Level	4.39	High Level
<b>Overall Mean</b>	<b>4.15</b>	<b>High Level</b>	<b>4.32</b>	<b>High Level</b>

In the area of construction and repair of school buildings, respondents with shorter lengths of service show a result of 4.15, interpreted as "high level". In comparison, those with longer lengths of service show a value of 4.32, also interpreted as "high level". Teachers with shorter tenure histories contribute significantly to the "learning process" in terms of the type and scope of their work. It goes without saying that their priorities are methods and resources that are sensitive to the requirements of their students. On the other hand, they won't have enough time to handle the school's overall financial building. In the meantime, their primary priorities do not include those with extended service, construction, or repair. Nonetheless, because students undergo the liquidation process each time they have a class assignment, they become more accustomed to it. Valenzuela and Bienvinida (2021) suggest that management competencies—including financial and record management—are skills honed over time that significantly impact a school's efficiency. Furthermore, it reflects the observation that teachers' knowledge and skills are gradually honed through years of engagement in various training sessions, workshops, and firsthand experiences within the human organization of teaching.

**Table 16**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in Educational Research According to Length of Service*

Categories	Shorter		Longer	
	Mean	Interpretation	Mean	Interpretation
C. Educational Research				
<i>I am aware of ...</i>				



1. Estimated budget allocation/appropriation per school year for educational research	4.03	High Level	4.11	High Level
2. Availability of funds for DepEd Special Science Programs' research	3.89	High Level	3.97	High Level
3. Guidelines and processing in the use of the budget for educational research	3.92	High Level	4.03	High Level
4. Adoption of budget processing for fund availability	4.11	High Level	4.11	High Level
5. Available funds for teachers' educational research	3.81	High Level	3.96	High Level
6. Required documentation and submission of forms for conducting research.	4.11	High Level	4.25	High Level
7. Proper implementation and timeline for conducting research methods.	4.01	High Level	4.11	High Level
8. Liquidation of the budget for research that will be submitted to the central or higher office.	4.10	High Level	4.12	High Level
<b>Overall Mean</b>	<b>4.00</b>	<b>High Level</b>	<b>4.08</b>	<b>High Level</b>

In the area of educational research, respondents with a shorter length of service show a result of 4.00, which is interpreted as a "high level". In comparison, those with a longer length of service show 4.08, also interpreted as "high level". It demonstrates that teachers have a high level of awareness of educational research, but are less knowledgeable about the availability of funds allocated for research. De Guzman (2018) found that the utilization of SEF for educational research received the lowest extent, while the operation and maintenance of public schools registered the highest budget allocations. In addition, Ulla, Barrera, and Acompañado (2017) conducted a study about Teachers' perceptions and challenges in doing research and revealed that although there are positive perceptions towards doing research, they were reluctant to do so because of a lack of research knowledge and skills, heavy teaching loads, and a lack of financial support from the schools.

**Table 17**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Purchase of Books and Periodicals According to Length of Service*

Categories	Shorter		Longer	
	Mean	Interpretation	Mean	Interpretation
<b>D. Purchase of books and periodicals</b>				
<i>I am aware of ...</i>				
1. Processing mechanisms for the purchase of books and periodicals	3.81	High Level	4.00	High Level



2. Budget allocation of the purchase of books and periodicals	3.95	High Level	4.01	High Level
3. Guidelines for the purchase of books and periodicals	3.84	High Level	4.11	High Level
4. Management of resources for books and periodicals	3.92	High Level	4.12	High Level
5. Liquidation requirements and processing of the purchase	3.96	High Level	4.09	High Level
6. Proper documentation of forms on checking the number of books and periodicals	4.07	High Level	4.11	High Level
7. Allocation of school in each subject area and project from the number of books and periodicals.	4.02	High Level	4.12	High Level
8. Replacement of damaged or lost books and periodicals.	4.01	High Level	4.05	High Level
<b>Overall Mean</b>	<b>3.95</b>	<b>High Level</b>	<b>4.08</b>	<b>High Level</b>

In the area of book and periodical purchases, respondents with shorter service lengths show a result of 3.95, interpreted as "high level". In comparison, those with longer service lengths show 4.08, also interpreted as "high level". The findings suggest that respondents are less knowledgeable about the processing mechanism involved in the purchase of books and periodicals, irrespective of their term of service. Nonetheless, they view the responsible use and management of these resources as a component of their accountability and transparency standards. As a result, they ensure that each book and magazine the school has acquired is undamaged and used correctly. Azur and Ricafort's study on the utilization of SEF in Sorsogon area confirmed 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

**Table 18**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Operation and Maintenance of School's Facilities and Equipment According to Plantilla Position*

Categories	Lower		Higher	
	Mean	Interpretation	Mean	Interpretation
<b>A. Operation and Maintenance of the School's Facilities and Equipment</b>				
<i>I am aware of ...</i>				
1. Acquisition process of school's supplies and equipment	4.03	High Level	4.21	High Level
2. Mechanisms for purchase order of school's supplies and equipment	3.97	High Level	4.31	High Level



3.Guidelines on the operation and maintenance of school's supplies and equipment	4.15	High Level	4.28	High Level
4.Extent of involvement and participation of the LGUs/stakeholders in operation and maintenance of school's supplies and equipment	4.21	High Level	4.44	High Level
5.Estimated budget allocation/appropriation for operation and maintenance of school's supplies and equipment per school year.	4.14	High Level	4.31	High Level
6.Proper documentation on the correct number of materials and supplies recorded.	4.24	High Level	4.53	Very High Level
7.Utilization of the school supplies and materials adequately given to each subject area and school program.	4.35	High Level	4.31	High Level
8.Implementation of the intended supplies and materials for certain programs and projects that the school offers.	4.22	High Level	4.35	High Level
<b>Overall Mean</b>	<b>4.16</b>	<b>High Level</b>	<b>4.34</b>	<b>High Level</b>

Table 18 shows the level of teachers' awareness in the utilization of special education fund on the area of operation and maintenance of school facilities and equipment when categorized by plantilla position. Respondents with lower plantilla positions show a result of 4.16, interpreted as "high level," while those with higher plantilla positions show 4.34, interpreted as "high level." The results imply that respondents with lower and higher plantilla positions have a high level of awareness, but are less aware of the processing procedure for school supplies and equipment. It also reflects that, in terms of preparing proper documentation and utilizing supplies and equipment, teacher-respondents have a high level of awareness. Classroom teachers are expected to be responsible for managing supplies within their classrooms, ensuring they are used effectively for teaching among others. In summary, teachers play a vital role in maintaining efficient school operations by being aware of and adhering to effective supply management practices. Their competencies directly impact the quality and efficiency of the school (Valenzuela & Bienvinida, 2021).

**Table 19**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Construction and Repair of School Building According to Plantilla Position*

Categories	Lower		Higher	
	Mean	Interpretation	Mean	Interpretation
<b>B. Construction and Repair of the building</b>				
<i>I am aware of ...</i>				
1.Budget allocation/appropriation for construction of the building	4.16	High Level	4.38	High Level
2.Budget allocation for repair	4.08	High Level	4.36	High Level



3. Formulation of budget allocation intended for construction and repair of the building	4.06	High Level	4.35	High Level
4. Disbursement requirements and processing	4.10	High Level	4.26	High Level
5. Estimated budget for construction and repair during the school year	4.03	High Level	4.36	High Level
6. Percentage of the allocation between materials/equipment and carpentry.	4.12	High Level	4.35	High Level
7. Proper documentation and preparation of forms such as MOA and other forms of agreement.	4.19	High Level	4.35	High Level
8. Liquidation of the report and proper submission of the requirements on the said materials	4.17	High Level	4.39	High Level
<b>Overall Mean</b>	<b>4.11</b>	<b>High Level</b>	<b>4.35</b>	<b>High Level</b>

In the area of construction and repair of school buildings, respondents with lower plantilla positions report a result of 4.11, interpreted as "high level." In comparison, those with higher plantilla positions report 4.35, also interpreted as "high level." Given that the aforementioned task is consistently included in the achievement report, the results suggest that the respondents—those in both lower and higher plantilla positions—are aware of the liquidation report. They therefore already possess information. However, as their employment goes beyond their functions, the disbursing process is the one that respondents need to improve. Under this program, DepEd follows the "Repair All" Policy, which means that all school facilities and structures (not just academic buildings) undergo repair and rehabilitation every five years. This comprehensive approach addresses the total repair and rehabilitation requirements of each school at once, unless unforeseen calamities necessitate immediate repairs (Llego, 2020).

**Table 20**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in Educational Research According to Plantilla Position*

Categories	Lower		Higher	
	Mean	Interpretation	Mean	Interpretation
<b>C. Educational Research</b>				
<i>I am aware of ...</i>				
1. Estimated budget allocation/appropriation per school year for educational research	3.97	High Level	4.18	High Level
2. Availability of funds for DepEd Special Science Programs' research	3.84	High Level	4.03	High Level
3. Guidelines and processing in avail of budget for educational research	3.86	High Level	4.09	High Level
4. Adoption of budget processing for fund availability	4.12	High Level	4.10	High Level



5.Available funds for Teachers'educational research	3.72	High Level	4.05	High Level
6.Required documentation and submission of forms on conducting research.	4.05	High Level	4.31	High Level
7.Proper implementation and timeline for conducting methods of research.	3.94	High Level	4.18	High Level
8.Liquidation of the budget for research that will be submitted to the central or higher office.	4.06	High Level	4.16	High Level
<b>Overall Mean</b>	<b>3.94</b>	<b>High Level</b>	<b>4.14</b>	<b>High Level</b>

In the area of educational research, respondents with lower plantilla positions report a result of 3.94, which is interpreted as a "high level." In comparison, those with higher plantilla positions report 4.14, also interpreted as "high level." The results suggest that teacher respondents with lower plantilla positions are highly aware of the presence of educational research allocation; however, in terms of processing the documents, they require orientation. Meanwhile, those with higher plantilla positions are more aware of the availability of funds, yet they are also more aware of the budget allocation intended for educational research.

These findings are supported by a study by Ulla et al. (2017), which revealed that the primary motivation for teachers to engage in research was job promotion. Several challenges hindered teachers from conducting research, including a lack of Research Knowledge and Skills, heavy Teaching Loads, and a lack of Financial Support from Schools.

**Table 21**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Purchase of Books and Periodicals According to Plantilla Position*

Categories	Lower		Higher	
	Mean	Interpretation	Mean	Interpretation
<b>D. Purchase of books and periodicals</b>				
<i>I am aware of ...</i>				
1.Processing mechanisms for the purchase of books and periodicals	3.73	High Level	4.08	High Level
2.Budget allocation of the purchase per year of books and periodicals	3.86	High Level	4.10	High Level
3.Guidelines for the purchase of books and periodicals	3.80	High Level	4.13	High Level
4.Management of resources for books and periodicals	3.91	High Level	4.13	High Level
5.Liquidation requirements and processing of the purchase	3.91	High Level	4.14	High Level



6. Proper documentation of forms on checking the number of books and periodicals	3.98	High Level	4.20	High Level
7. Allocation of school in each subject area and project from the number of books and periodicals.	3.98	High Level	4.16	High Level
8. Replacement of damaged or lost books and periodicals.	3.91	High Level	4.16	High Level
<b>Overall Mean</b>	<b>3.88</b>	<b>High Level</b>	<b>4.14</b>	<b>High Level</b>

In the area of purchasing books and periodicals, respondents with lower plantilla positions report a result of 3.88, interpreted as "high level." In comparison, those with higher plantilla positions report 4.14, also interpreted as "high level." The results imply that the respondents (with lower and higher plantilla positions) have a high level of awareness of the processing procedures in the purchase of books and periodicals. They are more aware of proper documentation, specifically regarding the number and list of purchased books and periodicals. The Department of Education (DepEd) must ensure that teachers receive relevant information about available resources and encourage their active participation in selecting appropriate materials for their classrooms. In summary, teachers' awareness regarding book and periodical purchases is influenced by their specific plantilla positions, access to information, and professional development opportunities. Ensuring effective communication and support can enhance their awareness and decision-making process (Llego, 2020).

**Table 22**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Operation and Maintenance of School's Facilities and Equipment According to School Location*

Categories	Urban		Rural	
	Mean	Interpretation	Mean	Interpretation
<b>A. Operation and Maintenance of the School's Facilities and Equipment</b>				
<i>I am aware of ...</i>				
1. Acquisition process of school's supplies and equipment	4.16	High Level	4.10	High Level
2. Mechanisms for purchase order of school's supplies and equipment	4.38	High Level	4.03	High Level
3. Guidelines on the operation and maintenance of school's supplies and equipment	4.46	High Level	4.10	High Level
4. Extent of involvement and participation of the LGUs/stakeholders in operation and maintenance of school's supplies and equipment	4.54	Very High Level	4.22	High Level
5. Estimated budget allocation/appropriation for operation and maintenance of school's supplies and equipment per school year.	4.40	High Level	4.15	High Level
6. Proper documentation on the correct number of materials and supplies recorded.	4.52	Very High Level	4.32	High Level



7.Utilization of the school supplies and materials adequately given to each subject area and school program.	4.42	High Level	4.29	High Level
8.Implementation of the intended supplies and materials for certain programs and projects that the school offers.	4.44	High Level	4.22	High Level
<b>Overall Mean</b>	<b>4.42</b>	<b>High Level</b>	<b>4.18</b>	<b>High Level</b>

Table 22 shows the level of teachers' awareness in the utilization of special education fund on the area of operation and maintenance of school facilities and equipment when categorized by school location. Respondents in urban areas show a result of 4.42, interpreted as "high level", while those in rural areas show 4.18, also interpreted as "high level". The results imply that those in rural areas may not have comprehensive knowledge regarding the methods of acquiring supplies or equipment. And they are deeply aware of the LGU's support for the sake of better education for the learners. Meanwhile, those in urban areas are fully aware of the proper documentation, including the number required or needed. In line with the 2010 Educational Facilities Manual (a revised version of the 2007 Handbook on Educational Facilities—Integrating Disaster Risk Reduction in School Construction), teachers in the Philippines place a strong emphasis on the appropriate use of educational facilities in schools.

**Table 23**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Construction and Repair of School Building According to School Location*

Categories	Urban		Rural	
	Mean	Interpretation	Mean	Interpretation
<b>B. Construction and Repair of the building</b>				
<i>I am aware of ...</i>				
1.Budget allocation/appropriation for construction of the building	4.28	High Level	4.26	High Level
2.Budget allocation for repair	4.26	High Level	4.20	High Level
3.Formulation of budget allocation intended for construction and repair of the building	4.28	High Level	4.16	High Level
4.Disbursement requirements and processing	4.28	High Level	4.14	High Level
5.Estimated budget for construction and repair during the school year	4.30	High Level	4.15	High Level
6.Percentage of the allocation between materials/equipment and carpentry.	4.38	High Level	4.16	High Level
7.Proper documentation and preparation of forms such as MOA and other forms of agreement.	4.46	High Level	4.18	High Level



8.Liquidation of the report and proper submission of the requirements on the said materials	4.42	High Level	4.22	High Level
<b>Overall Mean</b>	<b>4.33</b>	<b>High Level</b>	<b>4.18</b>	<b>High Level</b>

In the construction and repair of school buildings, respondents in urban areas show a result of 4.33, interpreted as "high level". In contrast, those in rural areas show a value of 4.18, also interpreted as a "high level". The results suggest that respondents from urban areas are generally aware of the guidelines for building construction, but less so regarding budget allocation. Similarly, those from rural areas can also be aware of the disbursement processes and procedures. Although at some point, those living in rural areas, respondents are aware more on disbursement processing. Azur and Ricafort (2023), who studied the utilization of SEF in Sorsogon. The findings revealed that among small schools, SEF utilization is hindered by the delayed release of the SEF budget, poor coordination between LGU personnel and schools during transactions, and insufficient procurement of school supplies.

**Table 24**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in Educational Research According to School Location*

Categories	Urban		Rural	
	Mean	Interpretation	Mean	Interpretation
<b>C. Educational Research</b>				
<i>I am aware of ...</i>				
1.Estimated budget allocation/appropriation per school year for educational research	4.22	High Level	4.00	High Level
2.Availability of funds for DepEd Special Science Programs' research	4.18	High Level	3.82	High Level
3.Guidelines and processing in avail of budget for educational research	4.14	High Level	3.90	High Level
4.Adoption of budget processing for fund availability	4.24	High Level	4.05	High Level
5.Available funds for Teachers' educational research	4.02	High Level	3.82	High Level
6.Required documentation and submission of forms on conducting research.	4.40	High Level	4.08	High Level
7.Proper implementation and timeline for conducting methods of research.	4.28	High Level	3.96	High Level
8.Liquidation of the budget for research that will be submitted to the central or higher office.	4.34	High Level	4.01	High Level
<b>Overall Mean</b>	<b>4.23</b>	<b>High Level</b>	<b>3.95</b>	<b>High Level</b>

In educational research, respondents from urban areas had an overall Mean of 4.23, interpreted as "high level." In contrast, those living in rural areas had an overall Mean of 3.95, also interpreted as "high level."

Respondents from urban areas are more aware of liquidation reports but may not be aware of the budget allocated. In rural areas, awareness may focus on the required documents and available funds for special science programs. A study in Bulan III District, Sorsogon, Philippines, examined the





usage of SEF in schools. The findings included information about School Profiles: Most schools in Bulan III District are small, with fewer than nine teachers, an MOOE allotment of P26,000 to P30,000, and SBM Level 1 accreditation. Priorities: Construction and repair of school buildings are top priorities for SEF utilization. And the Challenges: Schools face issues such as delayed SEF budget releases, poor coordination during transactions, and insufficient procurement of supplies.

**Table 25**

*Level of Teachers' Awareness on the Utilization of Special Education Fund in the Purchase of Books and Periodicals According to School Location*

Categories	Urban		Rural	
	Mean	Interpretation	Mean	Interpretation
<b>D. Purchase of books and periodicals</b>				
<i>I am aware of ...</i>				
1.Processing mechanisms for the purchase of books and periodicals	4.16	High Level	3.78	High Level
2.Budget allocation of the purchase per year of books and periodicals	4.24	High Level	3.86	High Level
3.Guidelines for the purchase of books and periodicals	4.28	High Level	3.82	High Level
4.Management of resources for books and periodicals	4.22	High Level	3.92	High Level
5.Liquidation requirements and processing of the purchase	4.30	High Level	3.90	High Level
6.Proper documentation of forms on checking the number of books and periodicals	4.28	High Level	4.00	High Level
7.Allocation of school in each subject area and project from the number of books and periodicals.	4.38	High Level	3.93	High Level
8.Replacement of damaged or lost books and periodicals.	4.28	High Level	3.92	High Level
<b>Overall Mean</b>	<b>4.27</b>	<b>High Level</b>	<b>3.89</b>	<b>High Level</b>

In the area of book and periodical purchases, those in urban areas had an overall Mean of 4.27, interpreted as "high level." In contrast, those in rural areas had an overall Mean of 3.89, also interpreted as "high level." Those in urban areas are more aware of purchasing books and periodicals than those in rural areas, but both are less aware of the purchasing mechanism.

According to the 2020 Revised Guidelines on the Use of the Special Education Fund, SEF can be allocated for various purposes, including purchase of books and periodicals. However, it's essential to ensure that teachers in rural areas are aware of these guidelines and understand how to effectively utilize the SEF for educational resources. Undeniably, teachers encounter several challenges, such as Transportation costs for attending face-to-face training sessions, which can be prohibitive for rural teachers. Some teachers end up purchasing learning materials, such as notebooks and pencils, for their students.



**Table 26**

*Difference in the Level of Teachers' Awareness on the Utilization of Special Education Fund in the Operation and Maintenance of School's Facilities and Equipment when grouped and compared according to the aforementioned variables*

Variable	Category	N	Mean Rank	Mann Whitney U	p-value	Sig. level	Interpretation
Age	Younger	91	77.32	2850.500	0.067		Not Significant
	Older	75	90.99				
Educational Attainment	Lower	109	78.07	2515.000	0.043		Significant
	Higher	57	93.88				
Length of Service	Shorter	91	75.81	2712.500	0.022	0.05	Significant
	Longer	75	92.83				
Plantilla Position	Lower	86	75.19	2725.500	0.020		Significant
	Higher	80	92.43				
School Location	Urban	50	96.51	2249.500	0.021		Significant
	Rural	116	77.89				

Table 26 presents a comparative analysis of teachers' awareness of the utilization of special education funds, highlighting the significance for various demographic factors. P-value for age (0.067) is above significance level indicating no significance value. However, the p-values for highest educational attainment (0.043), length of service (0.022), plantilla position (0.020), and school location (0.021) indicate a significance level in the area of operation and maintenance of school facilities and equipment. Read and Manuelyan (2017), who state that transparency and explicit documentation are vital for winning public trust and ensuring accountability in school-related expenses. It also supports Rico (2021), whose study found that when financial resources, such as the SEF, are well-implemented, they lead to the satisfactory development of school facilities.

**Table 27**

*Difference in the Level of Teachers' Awareness on the Utilization of Special Education Fund in the Construction and Repair of School Building when grouped and compared according to the aforementioned variables*

Variable	Category	N	Mean Rank	Mann Whitney U	p-value	Sig. level	Interpretation
Age	Younger	91	79.34	3033.500	0.216		Not Significant
	Older	75	88.55				
Educational Attainment	Lower	109	81.19	2855.000	0.390	0.05	Not Significant
	Higher	57	87.91				



Length of Service	Shorter	91	78.47	2954.500	0.135	Not Significant
	Longer	75	89.61			
Plantilla Position	Lower	86	76.05	2799.000	0.037	Significant
	Higher	80	91.51			
School Location	Urban	50	86.31	2759.500	0.619	Not Significant
	Rural	116	82.29			

The data indicate that while most demographic variables do not show a significant difference, Plantilla Position is a significant factor ( $p = 0.037$ ). This implies that teachers in higher or administrative roles possess a deeper understanding of the utilization of funds for physical infrastructure compared to those in entry-level positions. Valenzuela and Bienvinida (2021), who identified a strong link between school leaders' management competencies and the effective handling of school operations and resources. It also reflects the mandates of DepEd Order No. 13, s. 2016, which outlines the school head's responsibility in ensuring the correct release and spending of allocated funds

**Table 28**

*Difference in the Level of Teachers' Awareness on the Utilization of Special Education Fund in the Area Educational Research when grouped and compared according to the aforementioned variables*

Variable	Category	N	Mean Rank	Mann Whitney U	p-value	Sig. level	Interpretation
Age	Younger	91	79.93	3087.500	0.289	0.05	Not Significant
	Older	75	87.83				
Educational Attainment	Lower	109	84.29	3020.000	0.768	0.05	Not Significant
	Higher	57	81.98				
Length of Service	Shorter	91	80.02	3096.000	0.302	0.05	Not Significant
	Longer	75	87.72				
Plantilla Position	Lower	86	76.97	2878.000	0.068	0.05	Not Significant
	Higher	80	90.53				
School Location	Urban	50	92.70	2440.000	0.104	0.05	Not Significant
	Rural	116	79.53				

Table 28 reveals that none of the profile variables (age, education, service length, position, or location) significantly affect awareness levels in this area. Awareness remains standardized across the board, but a common gap exists regarding the actual availability of funds specifically for teacher-led research. This gap mirrors the observations of Mallari (2017), who found that a lack of intensive implementation of research-related programs can lead to "half-baked" learner outcomes. Furthermore, it supports the OECD (2020) report, which noted that while research is crucial for improving education delivery, funding is often shifted to other sectors during crises, leaving teachers less informed about research support.



**Table 29**

*Difference in the Level of Teachers' Awareness on the Utilization of Special Education Fund in the Purchase of Books and Periodicals when grouped and compared according to the aforementioned variables*

Variable	Category	N	Mean Rank	Mann Whitney U	p-value	Sig. level	Interpretation
Age	Younger	91	80.07	3100.000	0.309		Not Significant
	Older	75	87.67				
Educational Attainment	Lower	109	83.44	3100.500	0.984		Not Significant
	Higher	57	83.61				
Length of Service	Shorter	91	79.76	3072.000	0.267	0.05	Not Significant
	Longer	75	88.04				
Plantilla Position	Lower	86	75.31	2736.000	0.022		Significant
	Higher	80	92.30				
School Location	Urban	50	96.27	2261.500	0.024		Significant
	Rural	116	78.00				

This table shows that Plantilla Position ( $p = 0.022$ ) and School Location ( $p = 0.024$ ) are significant factors in awareness. Teachers in urban areas and those in higher positions have a significantly better understanding of the purchasing mechanisms for instructional materials compared to their counterparts. This disparity highlights the challenges mentioned by the OECD (2017) regarding the need for better monitoring of how additional funding is utilized to enhance learning opportunities. It also underscores the importance of Joint Circular No. 2, s. 2020, which expanded SEF use to include self-learning modules and textbooks, necessitating better communication flow to all teachers regardless of location

### Conclusion

Public school teachers in the District of La Castellana-1 possess a high level of general awareness regarding the utilization of the Special Education Fund (SEF), particularly in areas such as school facility maintenance and building construction. This awareness is primarily driven by their familiarity with administrative requirements such as documentation and liquidation processes. However, a significant information gap exists concerning the technical and strategic aspects of the fund. Teachers are less informed about the specific mechanisms for procurement, budget formulation, and, most critically, the availability of SEF for educational research. This suggests that while teachers are aware of the "outputs" (buildings and repairs), they are often excluded from or uninformed about the "inputs" (planning and allocation). The study also reveals that awareness is not uniform; demographic factors significantly influence it. Teachers in urban areas, those with higher plantilla positions, and those with longer years of service tend to have a deeper understanding of SEF guidelines. This disparity highlights a need for more inclusive and decentralized information sharing. Ultimately, to transition from passive awareness to active participation, a structured



Information, Education, Communication, and Advocacy (IECA) Action Plan is necessary. Such a plan would bridge the communication gap between the Local School Board and the teaching staff, ensuring that the SEF is utilized more effectively to support not just physical infrastructure, but also professional teacher development and research-driven instructional improvements.

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**Alaran:** Concept and design, literature review, data collection, analysis, and interpretation.  
**Estoya:** Editing, reviewing, supervision, material support.

### Conflict of Interest

The authors declare the absence of any conflict of interest that could have influenced the content or conclusions of this paper. They affirm that no financial, personal, or professional relationships with other individuals or organizations have compromised the objectivity, integrity, or impartiality of the research work. As a final point, no external parties influenced the study design, data collection, analysis, or interpretation.

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