

Implementation of Special Education Fund in the Public Schools of Milagros

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Abstract

This study examined teachers' perceptions of the implementation, effectiveness, and challenges of the Special Education Fund (SEF) in public schools in Milagros, Masbate. Anchored on the Theory of Planned Behavior, Systems Theory, and Inclusive Education Theory, the study employed a quantitative descriptive-correlational research design. Data were collected from fifty (50) teachers through a researcher-made and validated questionnaire and analyzed using frequency counts, percentages, weighted means, rankings, and Pearson correlation. Findings revealed that the SEF was generally implemented in the areas of school infrastructure and facilities, instructional materials and equipment, co-curricular and extracurricular activities, and other school programs and services. The fund was perceived to be effective in supporting curriculum and instruction and highly effective in promoting school development and school operations. However, significant challenges were identified in the allocation and distribution of funds, monitoring and evaluation, and transparency and accountability. The results further showed a statistically significant positive relationship between the extent of SEF implementation and its perceived effectiveness, indicating that improved implementation contributes to better educational services and school outcomes. The study concludes that while the SEF effectively supports educational programs and school operations, improvements in resource allocation, monitoring systems, transparency, accountability, and stakeholder participation are necessary to enhance its implementation. The study aligns with Sustainable Development Goal (SDG) 4 on Quality Education, SDG 10 on Reduced Inequalities, and SDG 16 on Peace, Justice, and Strong Institutions by promoting inclusive education, equitable resource utilization, and responsible governance. Its sustainability contribution lies in strengthening educational, institutional, and community sustainability through improved management and utilization of educational resources.

Keywords: Accountability; Curriculum and Instruction; Effectiveness; School Development; School Operations; Special Education Fund (SEF); Transparency

1. Introduction

The Special Education Fund (SEF) plays a significant role in improving public education by providing financial support for facilities, instructional resources, programs, and services that enhance teaching and learning. Effective implementation of the SEF is essential in ensuring that schools can respond to the diverse needs of learners, particularly those requiring inclusive and special education services. Studies have shown that adequate administrative support, funding, professional development, transparency, and stakeholder participation contribute to effective implementation, while insufficient resources and institutional support continue to hinder program delivery (Cavendish, W. et al. (2020); Sun, A. Q. and Xin, J. F. (2020); Castillo, E. T. and Cay, M. K. M. (n.d); Radiamoda, R. B. (2021); Espeño, S. et al. (2024); Chukwuemeka, E. J. and Samaila, D. (2020); Sakiz, H. et al. (2021). Guided by DepEd Order No. 13, s. 2016 and DepEd Order No. 21, s. 2019, this study examines teachers' perceptions regarding the implementation, effectiveness, and challenges of the Special Education Fund (SEF) in public schools in Milagros, Masbate.

1.1 Background of the Study

The implementation of the Special Education Fund (SEF) is vital in supporting educational development through the provision of school facilities, instructional materials, educational programs, and support services. Effective utilization of the fund contributes to improved educational outcomes and strengthens inclusive education initiatives. Teachers perceive implementation practices as more effective when schools receive adequate resources, administrative support, and professional development opportunities (Cavendish, W. et al. (2020). Likewise, school leaders recognize the importance of special education services but continue to face challenges related to limited funding and insufficient specialized training (Sun, A. Q. and Xin, J. F. (2020).

Effective school-based management, transparency, accountability, and stakeholder participation have been identified as important factors influencing proper utilization of the SEF (Castillo, E. T. and Cay, M. K. M. (n.d)). However, broader socio-political and economic structures may affect educational fund allocation and prioritization, thereby influencing the availability of resources in public schools (Radiamoda, R. B. (2021). Persistent concerns regarding inadequate facilities,

insufficient teacher training, limited instructional materials, and lack of institutional support continue to affect special education implementation (Espeño, S. et al. (2024); Chukwuemeka, E. J. and Samaila, D. (2020). Although government-funded special education programs are generally viewed positively, concerns about accessibility and service quality remain evident (Sakız, H. et al. (2021). In the Philippines, the implementation of special education programs and the utilization of the SEF are guided by DepEd Order No. 13, s. 2016 and DepEd Order No. 21, s. 2019, which emphasize proper resource allocation, inclusive education, and support for learners with special needs. These policies underscore the importance of evaluating SEF implementation through teachers' perspectives, as they are directly involved in educational service delivery and resource utilization.

1.2 Themes and Insights from Related Literature

The reviewed literature consistently identifies teacher preparedness, leadership support, resource availability, technology integration, collaboration, governance, and institutional support as key factors influencing the implementation of special and inclusive education programs. Studies show that teachers often require additional preparation, training, and professional development to effectively implement inclusive education practices. Teacher self-efficacy, attitudes, concerns, and leadership support significantly influence implementation outcomes and readiness to serve learners with diverse needs (Aldabas, R. (2020); Alquraini, T. A. and Rao, S. M. (2020); Kuyini, A. B. et al. (2020); Pregot, M. V. (2021); Zhang, S. et al. (2020); Kenny, N. et al. (2020); Shevlin, M. et al. (2021); Ammar, A. A. (2021); Dring, C. C. et al. (2020); Zafarullah, T. et al. (2022). Resource availability and technology integration also play critical roles in educational effectiveness. Limited access to assistive technologies, insufficient digital literacy, inadequate training, and technological barriers continue to hinder the delivery of quality special education services (Atanga, C. et al. (2020); Nordström, T. et al. (2019); Yao, N. and Wang, Q. (2024)). Similarly, teacher workload, burnout, stress, and job satisfaction affect retention and long-term program sustainability (Billingsley, B. and Bettini, E. (2019); Hester, O. R. et al. (2020); Agyapong, B. et al. (2023); Zafarullah, T. et al. (2022). Collaboration among educators, curriculum alignment, parental involvement, and inclusive workplace practices further contribute to successful implementation of special education programs (Paulsrud, D. and Nilholm, C. (2023); Pugach, M. C. et al. (2020); Paseka, A. and Schwab, S. (2020); Neca, P. et al. (2022). These findings suggest that effective implementation requires coordinated efforts among teachers, school leaders, parents, and policymakers. Local literature presents similar findings. Studies highlight persistent challenges related to insufficient resources, limited training opportunities, instructional difficulties, and workload concerns among SPED and inclusive education teachers (Espeño, S. et al. (2024); Pocaan, J. (2022); Gaytos, C. E. et al. (2020); Dayso, A. L. et al. (2025). The integration of assistive technology, teacher support mechanisms, and emotional support systems has been found to improve learning outcomes, although implementation is often constrained by inadequate access and training (Campado, R. J. et al. (2023); Mullen, C. A. and Hunt, T. K. (2022). Governance, stakeholder engagement, educational leadership, and effective fund utilization are likewise recognized as essential components of successful SPED implementation. School-based management practices, stakeholder participation, policy support, and institutional commitment strengthen educational service delivery and improve program effectiveness (Castillo, E. T. and Cay, M. K. M. (n.d); Niro, A. I. and Principal, I. V. (2019); Binlang, J. B. and Donguiz, R. G. (2024); Francisco, M. P. B. et al. (2020); Villaver Jr, M. et al. (2024); Kohli, T. (2019); De Jesus, E. (2019); Deliva, L. G. et al. (2024); Mullen, C. A. and Hunt, T. K. (2022). Related studies further emphasize that successful implementation of inclusive education depends on adequate financing, teacher competence, positive attitudes, institutional support, collaboration, and policy alignment (Meijer and Watkins (2019); Locke et al. (2019); Adewumi and Mosito (2019); Mpu and Adu (2021); Kuyini et al. (2020); Shaukat et al. (2019); Majoko (2019); Leifler (2020); Li and Rupp (2021); Hill and Uribe-Florez (2020); Börner-Ringleb et al. (2021); Shater et al. (2023); Anderson and Putman (2020); Yakut (2021); Paju et al. (2022); DeMatthews et al. (2020); Opoku et al. (2024); Gargiulo and Bouck (2020); Nilholm (2021); Zubeda (2020). Within the Philippine context, teacher preparedness, stakeholder attitudes, resource allocation, governance practices, and systemic support continue to influence inclusive education and SEF implementation (Dela Fuente, J. A. (2021); Domingo, Y. L. (2020); Pantaleon, A. T. et al. (2025); Nunez, R. and Rosales, S. (2021); Punzalan, F. R. A. et al. (2025); Kilag, O. K. et al. (2025); Castillo, E. T. and Cay, M. K. M. (n.d); Mancha, J. T. (2024); Lee, Y. A. et al. (2024); Punzalan, F. R. A. et al. (2025); Radiamoda, R. B. (2021); Reyes, C. L. A. (2023). Collectively, the literature indicates that effective implementation of the Special Education Fund (SEF) requires adequate resources, strong leadership, continuous professional development, stakeholder collaboration, transparency, accountability, and sustained institutional support.

1.3 Local, National, and Global Context of Special Education Fund (SEF) Implementation

Globally, inclusive and special education programs continue to face challenges related to financing, teacher preparedness, leadership support, technology integration, and policy implementation. Adequate funding and strong institutional systems are essential for sustaining inclusive education services, while limited training, insufficient resources, and lack of support hinder effective classroom practices (Meijer and Watkins (2019); Locke et al. (2019); Adewumi and Mosito (2019); Mpu and Adu (2021)). Teacher attitudes, competencies, self-efficacy, and agency significantly influence implementation success, while collaboration, leadership, and support systems strengthen inclusive educational environments (Kuyini et al. (2020); Shaukat et al. (2019); Majoko (2019); Leifler (2020); Li and Rupp (2021); Paju et al. (2022); DeMatthews et al. (2020); Opoku et al. (2024)). However, gaps between policy and practice remain evident across many educational systems

(Gargiulo and Bouck (2020); Nilholm (2021); Zubeda (2020). At the national level, the Philippines continues to promote inclusive education through policies and programs that support learners with special needs. Despite these efforts, challenges related to teacher preparedness, limited resources, institutional barriers, and support mechanisms persist (Dela Fuente, J. A. (2021); Domingo, Y. L. (2020); Pantaleon, A. T. et al. (2025); Nunez, R. and Rosales, S. (2021); Punzalan, F. R. A. et al. (2025); Kilag, O. K. et al. (2025)). Studies have emphasized that effective utilization of the Special Education Fund (SEF), school-based management, transparency, and stakeholder participation are essential in promoting educational equity and improving educational outcomes (Castillo, E. T. and Cay, M. K. M. (n.d); Mancha, J. T. (2024); Lee, Y. A. et al. (2024); Radiamoda, R. B. (2021); Reyes, C. L. A. (2023). Locally, this study is conducted in Milagros, Masbate, one of the largest municipalities in the province and administered by the Milagros East Schools District and Milagros West Schools District. The municipality oversees public and private educational institutions serving diverse learners across its barangays. As a locality implementing inclusive education programs supported by the SEF, Milagros provides an appropriate setting for assessing teachers' perceptions regarding the extent, effectiveness, and challenges of SEF implementation in public schools.

1.4 Theoretical or Conceptual Basis

This study is anchored on the Theory of Planned Behavior by Ajzen (1991), Systems Theory by Bertalanffy (1968), and Inclusive Education Theory by UNESCO (1994), which collectively explain how perceptions, organizational interactions, and inclusive practices influence the implementation of educational programs. The Theory of Planned Behavior by Ajzen (1991) posits that individual behavior is influenced by attitudes, subjective norms, and perceived behavioral control. In the context of this study, teachers' perceptions, attitudes, and beliefs regarding the implementation of the Special Education Fund (SEF) influence how they assess its effectiveness and contribute to its successful utilization. Systems Theory by Bertalanffy (1968) views organizations as systems composed of interconnected and interdependent components. Schools function through the interaction of teachers, school heads, local government units, educational policies, and other stakeholders. Effective implementation of the SEF depends on the coordination and collaboration among these components to ensure efficient resource allocation and educational service delivery. Inclusive Education Theory by UNESCO (1994) emphasizes that all learners have the right to equitable and quality education regardless of their abilities or backgrounds. The SEF supports this principle by providing resources, facilities, programs, and services that promote inclusion and address the diverse needs of learners in public schools. The theoretical paradigm of the study illustrates that teachers' perceptions, stakeholder collaboration, and inclusive educational practices collectively influence the effectiveness of SEF implementation. These theories provide the foundation for understanding how educational resources are utilized and how implementation outcomes may be improved.

1.5 Research Gaps and Rationale

The reviewed literature demonstrates that teacher preparedness, resource availability, leadership support, stakeholder participation, governance practices, and policy implementation significantly influence the success of inclusive education and special education programs. While numerous studies have examined instructional challenges, teacher experiences, educational leadership, and policy-related concerns, limited research has focused specifically on teachers' localized perceptions of Special Education Fund (SEF) implementation at the municipal level. Existing studies often examine SEF implementation from administrative, policy, or governance perspectives and provide limited evidence regarding how teachers, as direct implementers of educational programs, perceive the utilization and effectiveness of the fund in addressing school and classroom needs. Consequently, there remains a lack of empirical and context-specific information on the implementation of the Special Education Fund (SEF) in public schools within Milagros, Masbate. This study addresses this gap by examining teachers' perceptions regarding the extent of SEF implementation, its effectiveness in supporting curriculum and instruction, school development, and school operations, as well as the challenges encountered in fund allocation, monitoring, evaluation, transparency, and accountability. By providing localized evidence, the study contributes to a deeper understanding of SEF implementation and offers information that may support more responsive and effective educational planning and resource management.

1.6 Alignment with Relevant Sustainable Development Goals (SDGs)

This study aligns primarily with Sustainable Development Goal 4 (Quality Education), which promotes inclusive, equitable, and quality education for all learners. The implementation of the Special Education Fund (SEF) supports this goal by providing financial resources for school facilities, instructional materials, educational programs, and services that improve learning opportunities, particularly for learners with special educational needs. The study's focus on evaluating the effectiveness of SEF implementation contributes to understanding how educational resources can be utilized to strengthen inclusive and quality education. The study also supports Sustainable Development Goal 10 (Reduced Inequalities) by emphasizing inclusive education and equitable access to educational services. Through the proper allocation and utilization of the Special Education Fund (SEF), schools can better address the diverse needs of learners and reduce barriers that may limit participation and academic success. The literature further highlights the importance of accessibility, stakeholder support, and resource availability in promoting educational inclusion (Sakız, H. et al. (2021); Francisco, M. P. B. et al. (2020); Binlang, J. B. and Donguiz, R. G. (2024). Moreover, the study relates to Sustainable

Development Goal 16 (Peace, Justice and Strong Institutions) through its examination of transparency, accountability, monitoring, evaluation, and governance practices in SEF implementation. Effective fund management and stakeholder participation contribute to stronger educational institutions and more responsible utilization of public resources (Castillo, E. T. and Cay, M. K. M. (n.d); Mancha, J. T. (2024); Radiamoda, R. B. (2021).

1.7 Importance of the Study to Multidisciplinary Sustainability

This study contributes to educational sustainability by providing evidence on how the Special Education Fund (SEF) supports curriculum implementation, school development, instructional resources, and school operations. By identifying strengths and challenges in fund implementation, the study may help improve educational planning and service delivery in public schools. The study also promotes institutional sustainability by examining governance practices related to transparency, accountability, monitoring, and evaluation. Findings may assist school administrators, local government units, and educational policymakers in strengthening fund management systems and improving resource utilization for long-term educational development. In addition, the study supports community and socio-economic sustainability by promoting equitable access to quality education and inclusive learning opportunities. Effective implementation of the Special Education Fund (SEF) can contribute to improved educational outcomes, better learning environments, and enhanced support services that benefit learners, teachers, schools, and communities. Through localized evidence from Milagros, Masbate, the study may provide practical insights for developing responsive and sustainable educational programs that address the needs of diverse learners.

2. Material and methods

2.1 Research Design

The study utilized a quantitative descriptive-correlational research design. The descriptive aspect was used to determine the demographic profile of the respondents and assess the extent of Special Education Fund (SEF) implementation, its effectiveness, challenges encountered, and possible improvement measures. The correlational component examined the relationship between the extent of Special Education Fund (SEF) implementation and its perceived effectiveness in public schools. The study focused on school infrastructure and facilities, instructional materials and equipment, co-curricular and extracurricular activities, other school programs and services, curriculum and instruction, school development, and school operations. Challenges related to allocation and distribution of funds, monitoring and evaluation, and transparency and accountability were likewise examined. According to Creswell and Creswell (2018), descriptive research is appropriate for describing existing conditions and perceptions, while correlational research is suitable for determining relationships between variables. Similarly, Ary et al. (2019) emphasized that descriptive-correlational research is appropriate when variables are described and examined without manipulation.

2.2 Locale of the Study

The study was conducted in public schools in Milagros, Masbate. The municipality serves as an educational center under the supervision of its respective school districts and provides educational services to diverse learners. The locale was selected because it represents the setting where the implementation of the Special Education Fund (SEF) is directly experienced by teachers and school personnel.

2.3 Respondents of the Study

The respondents consisted of fifty (50) teachers from selected public schools in Milagros, Masbate. These respondents were chosen because of their direct involvement in educational programs and school operations supported by the Special Education Fund (SEF). Their experiences and perceptions provided the necessary information regarding the implementation, effectiveness, and challenges of the fund.

2.4 Sample and Sampling Procedure

The study employed convenience sampling. Respondents were selected based on their availability, accessibility, and willingness to participate during the data collection period. This sampling technique enabled efficient data gathering within the available time and resources while obtaining insights from individuals directly involved in the implementation and utilization of the Special Education Fund (SEF).

2.5 Research Instrument

Data were gathered using a researcher-made survey questionnaire developed from the objectives of the study, related literature on the Special Education Fund (SEF), inclusive education, school-based management practices, and existing instruments related to teachers' perceptions of fund utilization and program implementation. The instrument consisted of five parts. The first part gathered the respondents' demographic profile, including age, sex, civil status, educational attainment, length of service, and present position. The second part assessed the extent of Special Education Fund (SEF) implementation in terms of school infrastructure and facilities, instructional materials and equipment, co-curricular and extracurricular activities, and other school programs and services. The third part measured the effectiveness of SEF

implementation in terms of curriculum and instruction, school development, and school operations. The fourth part determined the challenges encountered in the implementation of the Special Education Fund (SEF), particularly in allocation and distribution of funds, monitoring and evaluation, and transparency and accountability. The fifth part identified suggested measures for improving SEF implementation. A four-point Likert scale was used, consisting of 4 – Strongly Agree, 3 – Agree, 2 – Disagree, and 1 – Strongly Disagree. Prior to administration, the questionnaire underwent content validation by experts in education, social work, and research methodology to ensure clarity, relevance, appropriateness, and alignment with the objectives of the study. Suggestions from the validators were incorporated to improve the instrument.

2.6 Data Gathering Procedure

The study followed a systematic data-gathering process. Initially, the researcher prepared and submitted the research proposal for review and approval. After approval, a structured questionnaire was developed and subjected to expert validation. Necessary revisions were incorporated based on the recommendations of the validators. Permission to conduct the study was secured from the Office of the Schools Division Superintendent through a formal request letter endorsed by the research adviser. Upon approval, the researcher personally administered the validated questionnaires to the selected respondents. Clear instructions were provided to ensure accurate responses. All questionnaires were retrieved after completion, resulting in a 100 percent retrieval rate. After data collection, the responses were encoded, organized, and prepared for statistical analysis. The results served as the basis for the presentation, interpretation, conclusions, and recommendations of the study.

2.7 Data Analysis Techniques

The collected data were analyzed using appropriate statistical tools. Frequency count and percentage distribution were used to describe the demographic profile of the respondents. Weighted mean and ranking were employed to determine the extent of implementation of the Special Education Fund (SEF), the level of effectiveness of SEF implementation, the challenges encountered, and the suggested measures for improvement. To determine the significant relationship between the extent of Special Education Fund (SEF) implementation and its perceived effectiveness in public schools in Milagros, Pearson r Correlation was applied at a 0.05 level of significance. The statistical results were interpreted using established verbal and adjectival interpretations consistent with the study's rating scales.

3. Results and Discussion

3.1 Demographic Profile of the Respondents

3.1.1 Age

The respondents were predominantly aged 36–40 years, followed by those aged 41 years and above, while the smallest group consisted of teachers aged 25 years and below. This indicates that most respondents belong to a mature and experienced segment of the teaching workforce. The findings suggest that the respondents possess substantial professional experience that may contribute to effective implementation and assessment of school programs. The presence of younger teachers also indicates a continuing influx of new educators into the profession. This supports Shaukat et al. (2019), who found that age and experience contribute to teachers' self-efficacy and effectiveness in handling educational programs.

3.1.2 Sex

Most respondents were female, while only a small proportion were male, indicating a predominantly female teaching workforce. This distribution reflects the common gender composition of the education sector, particularly in basic education. Female teachers continue to comprise the majority of the teaching profession, which is consistent with Billingsley and Bettini (2019), who noted that teaching is predominantly composed of female educators.

3.1.3 Civil Status

The majority of the respondents were married, followed by single and widowed teachers, while none reported being legally separated. This finding suggests that many teachers balance professional responsibilities with family obligations. Such responsibilities may influence workload management and professional commitments. This aligns with Hester et al. (2020), who indicated that family obligations can affect teachers' workload and stress levels.

3.1.4 Educational Attainment

Most respondents had earned master's degree units, while only a few had completed master's degrees or doctoral studies. The result indicates a strong commitment among teachers toward professional growth and continuing education. However, the relatively small number of respondents with completed graduate and doctoral degrees suggests opportunities for further academic advancement. This supports Zhang et al. (2020), who emphasized that teachers pursue higher education to enhance their competencies and instructional practices.

3.1.5 Teaching Experience

Most respondents had 11–15 years of teaching experience, followed by those with 6–10 years of service. Fewer respondents had either fewer than five years or more than 16 years of experience. The findings indicate that the teaching workforce possesses moderate to extensive experience, which may positively influence instructional delivery and program implementation. This is supported by Kuyini et al. (2020), who found that teaching experience influences teachers' confidence and readiness in implementing educational programs.

3.1.6 Present Position

Most respondents occupied Teacher II and Teacher III positions, while only a few held Master Teacher positions. The findings suggest career progression among the respondents and the presence of teacher-leaders who can support mentoring and program implementation. This agrees with DeMatthews et al. (2020), who emphasized that professional rank and leadership roles contribute to better implementation of school programs.

3.2 Extent of Implementation of the Special Education Fund (SEF)

3.2.1 School Infrastructure and Facilities

Teachers generally agreed that the SEF is implemented in terms of school infrastructure and facilities. Functional restrooms and water facilities, regular maintenance of classrooms, and adequate classroom availability received the highest ratings. However, respondents disagreed regarding the availability of SEF-funded libraries and laboratories and the overall improvement of facilities through SEF support. These findings indicate that while basic school facilities are maintained, additional investment in specialized facilities remains necessary. The result aligns with Adewumi and Mosito (2019), who found that insufficient resources and facilities affect the effective implementation of school programs.

3.2.2 Instructional Materials and Equipment

Respondents generally agreed that the SEF supports instructional materials and equipment. Instructional materials were perceived as regularly updated, and access to ICT resources and multimedia equipment was evident. However, teachers expressed concerns regarding the adequacy of textbooks, modules, and essential learning resources. The findings suggest that technology-related resources receive greater support than traditional instructional materials. This is consistent with Atanga et al. (2020), who reported that inadequate teaching materials remain a major barrier to effective instruction.

3.2.3 Co-curricular and Extracurricular Activities

Teachers strongly agreed that the SEF effectively supports co-curricular and extracurricular activities. Support for student organizations, cultural and academic events, participation in competitions, and monitoring of activities received high ratings. The results indicate that the SEF substantially contributes to learner development beyond the classroom by supporting activities that enhance student engagement and participation. This supports the findings of Paju et al. (2022), who emphasized that school-supported activities promote holistic learner development.

3.2.4 Other School Programs and Services

Respondents generally agreed that the SEF supports other school programs and services. Staff development and training received the highest rating, while support for feeding programs and environmental outreach initiatives received the lowest ratings. The findings suggest that professional development programs are prioritized over health and environmental initiatives. This is supported by Kuyini et al. (2020), who noted that supplementary school services often require stronger funding and implementation support.

3.3 Effectiveness of SEF Implementation

3.3.1 Curriculum and Instruction

Teachers agreed that the SEF is effective in supporting curriculum and instruction. The highest ratings were given to improved student learning outcomes and enhanced teaching and learning quality. However, alignment between SEF-funded resources and curriculum standards received the lowest rating. The findings indicate that the SEF contributes positively to instructional quality, although improvements in curriculum-resource alignment remain necessary. This agrees with Pugach et al. (2020), who found that resource availability significantly affects instructional effectiveness.

3.3.2 School Development

Respondents strongly agreed that the SEF is highly effective in promoting school development. Increased enrollment and retention, support for inclusive education, facility improvement, school performance enhancement, and improvements in the learning environment all received high ratings. These findings demonstrate that the SEF contributes substantially to institutional growth and educational accessibility. This is supported by Kenny et al. (2020), who highlighted that funding support improves overall school development outcomes.

3.3.3 School Operations

Teachers strongly agreed that the SEF effectively supports school operations. Coordination between schools and local government units, responsiveness to school priorities, proper budgeting, and timely fund disbursement received favorable ratings. The findings indicate that strong collaboration and management systems contribute to efficient SEF utilization and operational effectiveness. This is consistent with DeMatthews et al. (2020), who emphasized that strong management systems enhance program efficiency.

3.4 Challenges Encountered in SEF Implementation

3.4.1 Allocation and Distribution of Funds

Teachers strongly agreed that allocation and distribution of funds remain major challenges. Insufficient funding, delayed fund releases, incomplete implementation of planned expenditures, inconsistent distribution, and unclear utilization guidelines were identified as significant concerns. These findings suggest that financial constraints and procedural issues continue to affect SEF implementation. This aligns with Reyes (2023), who noted that inefficiencies in fund distribution affect program implementation.

3.4.2 Monitoring and Evaluation

Respondents strongly agreed that monitoring and evaluation mechanisms require improvement. The absence of clear performance indicators, inadequate stakeholder feedback, inconsistent reporting, and insufficient monitoring were identified as major concerns. The findings imply that stronger monitoring systems and evaluation frameworks are needed to ensure accountability and program effectiveness. This is supported by Espeño et al. (2024), who stressed that inadequate monitoring affects program effectiveness.

3.4.3 Transparency and Accountability

Teachers strongly agreed that transparency and accountability remain significant challenges. Concerns included limited access to financial reports, non-participatory decision-making, inconsistent auditing practices, lack of public dissemination of fund utilization reports, and perceived misuse of funds. These findings indicate the need for more transparent financial management and greater stakeholder involvement in decision-making processes. This agrees with Mancha (2024), who found that limited transparency reduces trust and efficiency in school fund utilization.

3.5 Relationship Between SEF Implementation and Effectiveness

The analysis revealed a statistically significant moderate positive relationship between the extent of Special Education Fund (SEF) implementation and its perceived effectiveness. The computed correlation coefficient exceeded the critical value at the 0.05 level of significance, leading to the rejection of the null hypothesis. The result indicates that greater implementation of SEF activities is associated with higher levels of perceived effectiveness in curriculum and instruction, school development, and school operations. Effective allocation, utilization, and monitoring of SEF resources contribute positively to overall school performance and program outcomes.

3.6 Suggested Measures to Improve SEF Implementation

Teachers strongly agreed on several measures to improve SEF implementation. The most highly supported recommendations included conducting regular orientations on SEF guidelines, practicing transparent financial reporting, strengthening collaboration between local government units and schools, implementing regular monitoring and evaluation, and encouraging participatory budgeting involving teachers. These findings emphasize the importance of transparency, stakeholder participation, collaboration, and continuous monitoring in improving fund utilization and program implementation. This aligns with Paju et al. (2022), who emphasized participatory management and continuous monitoring as key to program improvement.

4. Conclusion and Recommendations

The study found that the respondents were predominantly experienced female teachers who were married, had master's degree units, and occupied Teacher II and Teacher III positions. The implementation of the Special Education Fund (SEF) was generally evident in school infrastructure, instructional materials, co-curricular activities, and other school programs, although deficiencies remained in libraries, laboratories, textbooks, learning materials, health programs, and community-related initiatives. The SEF was perceived to be generally effective in curriculum and instruction and highly effective in school development and school operations, particularly in improving enrollment, inclusivity, planning, budgeting, and coordination with the local government unit. However, significant challenges were identified in fund allocation and distribution, monitoring and evaluation, transparency, and accountability. The findings further revealed a statistically significant positive relationship between the extent of SEF implementation and its perceived effectiveness, indicating that improved implementation contributes to better school programs and services.

School administrators, school heads, and local government units should strengthen the implementation of the Special

Education Fund (SEF) by improving school infrastructure, providing adequate instructional resources, enhancing professional development opportunities, aligning funded resources with curriculum standards, ensuring timely and equitable fund allocation, and establishing clear implementation guidelines. Greater emphasis should also be placed on effective monitoring and evaluation systems, transparent financial reporting, participatory decision-making, regular auditing practices, and stronger collaboration among stakeholders to improve the efficiency, accountability, and responsiveness of SEF-funded programs and services.

The study was limited to selected public schools in Milagros, Masbate and involved only fifty teacher-respondents. It focused on determining the extent, effectiveness, and challenges of Special Education Fund (SEF) implementation based on teachers' perceptions and examined only the variables included in the study. Consequently, the findings are confined to the respondents, locale, and scope covered by the investigation.

Compliance with ethical standards

The author declares no conflict of interest. This study received no external funding and was conducted through a voluntary survey among teachers in selected public schools in Milagros, Masbate, with informed consent obtained from all participants prior to data collection. Data were collected using non-invasive questionnaire-based methods, and all responses were treated with strict confidentiality, with no identifying information disclosed. The author sincerely acknowledges the participating teachers and the schools involved for their valuable cooperation and support.

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