



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

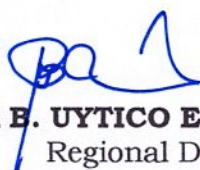
REGIONAL MEMORANDUM
No. 732, s. 2026

JUL 15 2026

**GUIDELINES ON THE UTILIZATION OF DIRECTLY RELEASED FUNDS FOR
THE PROCUREMENT, DISTRIBUTION, AND UTILIZATION OF
2026 VARIOUS LEARNING RESOURCES FOR LEARNERS
WITH DISABILITIES (LWDs)**

To: Schools Division Superintendents of Canlaon City and Victorias City
All Others Concerned

1. Attached is a Joint Memorandum from the Office of the Undersecretary and Chief of Staff and Undersecretary for Learning Systems dated July 6, 2026 titled Guidelines on the Utilization of Directly Released Funds for the Procurement, Distribution, and Utilization of 2026 Various Learning Resources for Learners with Disabilities.
2. All concerned Schools Division Offices (SDOs) are directed to strictly adhere to the technical specifications and guidelines stated herein. The downloaded allocation shall be utilized exclusively for the specific target institutions, which include identified Inclusive Learning Resource Centers (ILRCs), special schools, SPED centers, and regular schools with high LWD enrollees.
3. The SDO SNED Focal Persons are further expected to coordinate closely with the Curriculum and Learning Management Division (CLMD) for progress tracking and the submission of subsequent distribution reports.
4. Immediate dissemination of and compliance with this Memorandum are desired.


RAMIR B. UYTICO EdD, CESO III
Regional Director

Encl.: As Stated
Reference: As Stated
To be indicated in the Perpetual Index
under the following subjects:

CURRICULUM CONFERENCE PROGRAMS

MSG/CLMD-RM- Guidelines on the Utilization of Directly Released Funds for the Procurement, Distribution, and Utilization of 2026 Various Learning Resources for Learners with Disabilities
July 14, 2026



Republic of the Philippines
Department of Education

JOINT MEMORANDUM

TO : **REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS CONCERNED
ALL OTHERS CONCERNED**

FROM : **ATTY. FATIMA LIPP D. PANONTONGAN**
*Undersecretary and Chief of Staff
Office of the Secretary*
CARMELA C. ORACION
Undersecretary for Learning Systems

SUBJECT : **GUIDELINES ON THE UTILIZATION OF DIRECTLY
RELEASED FUNDS FOR THE PROCUREMENT,
DISTRIBUTION, AND UTILIZATION OF 2026 VARIOUS
LEARNING RESOURCES FOR LEARNERS WITH
DISABILITIES**

DATE : **July 6, 2026**

1. This memorandum establishes the guidelines on the utilization of the directly released funds or downloaded funds, as the case may be, for an efficient and effective service delivery of various learning resources (LRs) for learners with disabilities (LWDs) for the 74 identified Inclusive Learning Resource Centers (ILR Central School), special schools for specific disabilities, SPED Centers, and regular schools with high LWD enrollees in the regions.
2. A total budget of **One Hundred Million Pesos (Php 100,000,000.00)**, appropriated under Republic Act No. 12314 or the FY 2026 General Appropriations Act (GAA) for the provision of LR for LWDs, pursuant to Special Provision No. 15 under the Textbooks and Other Instructional Materials, shall be allocated to the Regional Offices (ROs) to cover the procurement and distribution of various LR for LWDs. The funds may be further downloaded to the Schools Division Offices (SDOs) based on the allocation list attached as **Annex B**.
3. The Bureau of Learning Resources (BLR) shall ensure that the ROs and SDOs are adequately capacitated to undertake the procurement of various LR for LWDs through regular coordination meetings and orientation activities. The ROs and SDOs shall undertake the procurement activities using the appropriate modality in accordance with RA No. 12009 and its IRR. For this purpose, the SDOs may adopt Small Value Procurement for projects with an

Approved Budget for the Contract of up to Two Million Pesos (Php 2,000,000.00). To support this, the BLR, in coordination with the DepEd Central Office Bids and Awards Committee (BAC) Secretariat, shall conduct an online re-orientation on the procurement processes for Competitive Bidding and Small Value Procurement for Regional and SDO Procurement Team members involved in the project implementation.

The BLR shall likewise continue to provide technical assistance, including support in market scoping and other procurement-related activities.

4. The following annexes are attached to these guidelines:

- a. **Annex A** – Regional Budget Allocation for the Procurement and Distribution of the Various Learning Resources for Learners with Disabilities FY 2026
- b. **Annex B** – Allocation List per School of the 2026 Various Learning Resources for Learners with Disabilities
- c. **Annex C** – 2026 Provision of Various Learning Resources to Learners with Disabilities (Minimum Technical Specifications and Costing based on the Market Scoping conducted in April 2025 and reference of Region II and CAR successful procurement of these items in FY 2025)
- d. **Annex D** – Accomplishment Report on the Directly Released Funds for the Procurement, Distribution, and Utilization of 2026 Various Learning Resources for Learners with Disabilities
- e. **Annex E** – Statement of Expenditure

5. The ROs and SDOs shall facilitate the procurement, distribution, and delivery of the various LRs based on the 74 pre-determined public schools in the SDOs per RO (**see Annex B**). The list of items with minimum technical specifications and cost to be procured is provided in **Annex C**. The ROs and SDOs have the discretion to procure items outside their region and to establish specifications for each item that do not compromise the requirements for LWDs, based on availability in their respective localities, provided that the total target quantities per school are not reduced.

8. The utilization of the funds shall be in accordance with the existing budgeting, accounting, auditing, and procurement rules and regulations.

9. Any excess amount or resulting balance may be utilized for expenses related to the implementation of the program/activity/project (P/A/P) covered by this issuance, subject to existing budgeting, accounting, auditing, and procurement laws, rules, and regulations. For this purpose, "related expenses" shall refer to those that contribute to a common particular outcome aligned with the objective of this issuance, such as the procurement of semi-expendable items (goods below the capitalization threshold).

10. The funds herein shall be valid in accordance with the applicable National Budget Circular for the Fiscal Year. The obligation and disbursement of these funds must be in accordance with the Cash-based Budgeting System.

11. The ROs shall consolidate the list below and submit it to BLR within 22 working days after each quarter:

- a. Amount of funds downloaded or directly released to ROs
- b. Obligation

- c. Disbursement
- d. Implementation Status
- e. Reasons for the unobligated allotments and unpaid obligations
- f. Catch-up plans to facilitate the utilization of funds

These shall be duly certified by the Curriculum and Learning Management Division (CLMD) Chief and Regional/Division Accountant and approved by the Regional Director. The ROs, through the Learning Resources Management Unit in the CLMD in the ROs, shall consolidate the submitted Physical and Financial Report for submission to the BLR, a template of which is attached hereto as **Annex D**.

12. The ROs are expected to submit a Statement of Expenditure to the BLR using the template attached hereto as **Annex E** and submit a report to the BLR.
13. The Physical and Financial Reports shall be submitted to the Bureau of Learning Resources-Production Division through the email address blr.lrpd@deped.gov.ph every 30th day after each quarter until the said funds have been fully utilized.
14. The 222 items under this project are expected to be physically available at the identified recipient schools. These shall be properly stored, accessible to the classrooms or centers of the LWDs as they are exclusively dedicated to their use.
15. Procurement of items not listed in Annex C, as well as any reallocation of recipient schools indicated in Annex B, may be permitted provided that the concerned SDO issues a certification attesting that the proposed LWD LRs are context-appropriate, pedagogically aligned, and responsive to local needs.
16. The BLR shall continuously gather feedback on the utilization of funds and identify challenges encountered in the procurement and distribution of the various LRs for LWDs. Should you have questions or require further clarifications, please contact the BLR-Office of the Director via email at blr.od@deped.gov.ph, copy furnish blr.lrpd@deped.gov.ph, or through telephone number (02)8634-1072.
17. For your guidance and strict compliance.

Copy furnished:

MALCOLM S. GARMA

Undersecretary for Operations

Atty. EDSON BYRON K. SY

Assistant Secretary

Officer-in-Charge

Office of the Undersecretary for Finance

Annex A

**Regional Budget Allocation for the Procurement and Distribution
of the Various Learning Resources for Learners with Disabilities
FY 2026**

Region	No. of ILR Central School/SPED Centers/Schools	Quantity of the 222 identified items for procurement	Indicative Total Amount (In Peso)
I	5	2,805	6,757,000.00
CAR*	0	0	0
II	5	2,805	6,757,000.00
III	5	2,805	6,756,000.00
IV-A	5	2,805	6,756,000.00
IV-B	5	2,805	6,757,000.00
NCR	5	2,805	6,756,000.00
V	5	2,805	6,757,000.00
VI	4	2,244	5,406,000.00
VII	4	2,244	5,405,000.00
NIR	2	1,122	2,704,000.00
VIII	5	2,805	6,756,000.00
IX	5	2,805	6,756,000.00
X	4	2,244	5,406,000.00
XI	6	3,366	8,108,000.00
XII	4	2,244	5,406,000.00
CARAGA	5	2,805	6,757,000.00
TOTAL	74	41,514	100,000,000.00

* There are no funds allocated for the Cordillera Administrative Region, as twelve recipient schools in the region were already included in a similar project implemented in FY 2025.

Annex B

Allocation List per School of the 2026 Various Learning Resources for Learners with Disabilities

Regions	Number of ILRCs/ SPED Centers/ Schools	Allocation Fund (Php)	Total Quantities of the items
Nationwide Data	74	100,000,000.00	41,514
Region I	5	6,757,000.00	2,805
100800, Vigan Central School , 1st District, Vigan City SDO, Brgy. IX, Vigan City, Ilocos Sur	1	1,351,000.00	561
100608, San Juan South Central School , San Juan District, Ilocos Sur SDO, Lira Poblacion, San Juan, Ilocos Sur	2	1,352,000.00	561
500370, Bolinao Integrated School , Bolinao District, Pangasinan I SDO, Germinal (Pob.), Bolinao, Pangasinan	3	1,351,000.00	561
500441, Dasol Integrated School , Dasol District, Pangasinan I SDO, Poblacion, Dasol, Pangasinan	4	1,351,000.00	561
101800, Manaoag Central School SPED Center , Manaoag District, Pangasinan II SDO, Poblacion, Manaoag, Pangasinan	5	1,352,000.00	561
CAR	0	-	0
Region II	5	6,757,000.00	2,805
103742, San Mariano Central School SPED Center , San Mariano District, Isabela SDO, Zone II (Pob.), San Mariano, Isabela	6	1,351,000.00	561
103228, Cauayan South Central School , Cauayan South District, Cauayan City SDO, District I (Pob.), Cauayan City, Isabela	7	1,351,000.00	561
103830, Santiago North Central School SPED Center , Santiago City SDO, Calao West (Pob.), Santiago City, Isabela	8	1,351,000.00	561
501850, Maddela North Central School Integrated SPED Center , Maddela Zone, Quirino Province SDO, Poblacion Norte, Maddela, Quirino	9	1,352,000.00	561
502336, Bambang Central School Integrated SPED Center , Bambang I, Nueva Vizcaya SDO, Buag (Pob.) Bambang, Nueva Vizcaya	10	1,352,000.00	561
Region III	5	6,756,000.00	2,805
104409, Baler Central School Aurora Province SDO Barangay III (Pob.), Baler, Aurora	11	1,352,000.00	561
500477, Lazaro Francisco Integrated School Cabanatuan City West District, Cabanatuan City SDO Zulueta District (Pob.), Cabanatuan City, Nueva Ecija	12	1,351,000.00	561
106451, Gerona North Central Elementary School 2nd District Gerona North, Tarlac SDO Poblacion 3, Gerona, Tarlac	13	1,351,000.00	561

Regions	Number of ILRCs/ SPED Centers/ Schools	Allocation Fund (Php)	Total Quantities of the items
104552, Balanga Elementary School 2nd District Balanga City East, Balanga City SDO Talisay, Balanga City, Bataan	14	1,351,000.00	561
106893, Masinloc Central Elementary School Masinloc District, Zambales SDO South Poblacion, Masinloc, Zambales	15	1,351,000.00	561
Region IV-A	5	6,756,000.00	2,805
500392, Antipolo City SPED Center District 1-C, Antipolo City SDO C. Lawis Extension, 1st District, Antipolo City	16	1,352,000.00	561
500151, Paaralang Pag-ibig at Pag-asa Integrated SPED Center Ambray District, San Pablo City SDO San Gabriel, San Pablo City, Laguna	17	1,351,000.00	561
107839, Alfonso Central School Alfonso District, Cavite SDO Barangay V (Pob.), Alfonso, Cavite	18	1,351,000.00	561
107226, Balayan West Central School Balayan West District, Batangas SDO Paz Street, Barangay 5 (Poblacion), Balayan, Batangas	19	1,351,000.00	561
109169, Sariaya East Central Main Elementary School Sariaya East District, Quezon Province SDO Gala St., 2nd District, Sariaya, Quezon	20	1,351,000.00	561
Region IV-B	5	6,757,000.00	2,805
110866, Brooke's Point Central School SPED Center South Brooke's Point District, Palawan SDO, J.P. Rizal St., 2nd District, Brooke's Point, Palawan	21	1,351,000.00	561
109870, Don Luis Hidalgo Memorial School Boac North District, Marinduque SDO Malusak, Boac, Marinduque	22	1,352,000.00	561
110442, Gloria Central School Gloria District, Oriental Mindoro SDO Maligaya Street, Gloria, Oriental Mindoro	23	1,351,000.00	561
110558, Juan Morente, Sr, Memorial Pilot School Pinamalayan East District, Oriental Mindoro SDO Mabini St., Pinamalayan, Oriental Mindoro	24	1,352,000.00	561
301769, Odiongan National High School Odiongan South District, Romblon SDO Barangay Dapawan, Odiongan, Romblon	25	1,351,000.00	561
NCR	5	6,756,000.00	2,805
136684, Parang Elementary School Marikina City District II, Marikina City SDO 84 P. Paterno St., Parang, Marikina City	26	1,352,000.00	561
136444, Gen. Maximo Hizon Elementary School Tondo XIV District, Manila SDO J. Abad Santos St., Tondo, Manila	27	1,351,000.00	561
55233, P. Burgos Elementary School Sampaloc VI District, Manila SDO Altura St. Corner Buenos Aires, Sampaloc, Manila	28	1,351,000.00	561

Regions	Number of ILRCs/ SPED Centers/ Schools	Allocation Fund (Php)	Total Quantities of the items
56967, Malinta Elementary School Valenzuela City Central District, Valenzuela City SDO A. Pablo St., Malinta, Valenzuela City	29	1,351,000.00	561
57193, Taguig National High School Taguig I District, Taguig City and Pateros SDO A. Reyes Street, Lower Bicutan, Taguig City	30	1,351,000.00	561
Region V	5	6,757,000.00	2,805
112134, Daet Elementary School Daet North District, Camarines Norte SDO Governor Panotes Avenue, Daet, Camarines Norte	31	1,351,000.00	561
301994, Mambulo Nuevo High School Libmanan South District, Camarines Sur SDO Mambulo Nuevo, Libmanan, Camarines Sur	32	1,351,000.00	561
302083, Catanduanes National High School Virac Norte District, Catanduanes SDO Constantino, Virac, Catanduanes	33	1,352,000.00	561
113658, Pulo Elementary School Mandaon South District, Masbate SDO Brgy. Polo Dacu, Mandaon, Masbate	34	1,352,000.00	561
302179, Abucay National High School Pilar II District, Sorsogon SDO Centro Abucay, Pilar, Sorsogon	35	1,351,000.00	561
Region VI	4	5,406,000.00	2,244
115873, Cresente P. Chavez Central School Jordan II District, Guimaras SDO San Miguel, Jordan, Guimaras	36	1,352,000.00	561
115364, Dao Central School Tobias Fornier District, Antique SDO Felicidad St., Poblacion Norte, Tobias Fornier, Antique	37	1,352,000.00	561
117908, Passi Central School Passi City District I (West), Passi City SDO M. Palmares St., Brgy. Poblacion Ilawod, Passi City, Iloilo	38	1,351,000.00	561
117689, Venancio Alba Elementary School Roxas City District III, Roxas City SDO Bolo, Roxas City, Capiz	39	1,351,000.00	561
NIR	2	2,704,000.00	1,122
117447, Victoria North Elementary School Victorias II District, Victorias City SDO Roxas Street, Barangay IV (Pob.), Victorias City, Negros Occidental	44	1,352,000.00	561
120202, Macario Española Memorial School Canlaon City District, Canlaon City SDO Lopez Jaena St., Mabigo (Poblacion), Canlaon City, Negros Oriental	45	1,352,000.00	561
Region VII	4	5,405,000.00	2,244
500218, Naga Special Education Center Naga I District, City of Naga, Cebu SDO West Poblacion, City of Naga, Cebu	40	1,351,000.00	561
119538, Oslob Central Elementary School SPED Center Oslob District, Cebu Province SDO Natalio Bacalso National Road, Poblacion, Oslob, Cebu	41	1,351,000.00	561

Regions	Number of ILRCs/ SPED Centers/ Schools	Allocation Fund (Php)	Total Quantities of the items
118729, Talibon I Central Elementary School- SNED Center Talibon I District, Bohol SDO Poblacion, Talibon, Bohol	42	1,352,000.00	561
189001, Mandaue City Central School SPED Center Mandaue City Central District, Mandaue City SDO, Catalino Ll. Ouano St., Centro (Pob.), Mandaue City, Cebu	43	1,351,000.00	561
Region VIII	5	6,756,000.00	2,805
238003, Maasin City SPED Center Maasin City II, Maasin City SDO R. Kangleon, Mantahan (Pob.), Maasin City, Southern Leyte	46	1,351,000.00	561
121538, Kanangan Central School Kananga I District, Leyte SDO Real Street, Kanangan, Leyte	47	1,351,000.00	561
194001, Calbayog City SPED Center Calbayog District III, Calbayog City SDO Nijaga Street, Awang East (Pob.) Calbayog City, Western Samar	48	1,351,000.00	561
313729, Tizon National High School Tarangnan District, Samar (Western Samar) SDO Maharlika Highway, Brgy. Tizon, Tarangnan, Samar	49	1,351,000.00	561
120860, Naval Central School SPED Center Naval North District, Biliran SDO Garcia St., Brgy. Padre Inocentes Garcia (Pob.), Naval, Biliran	50	1,352,000.00	561
Region IX	5	6,756,000.00	2,805
197001, Dapitan City Special Education Center Dapitan Central District, Dapitan City SDO Manuel L. Quezon Avenue, Brgy. Santa Cruz (Pob.), Dapitan City, Zamboanga Del Norte	51	1,351,000.00	561
196025, Dumalinao RPS SPED Dumalinao District, Zamboanga Del Sur SDO Teachers' Avenue, Brgy. Paglaum (Pob.), Dumalinao, Zamboanga Del Sur	52	1,351,000.00	561
196010, Molave Regional Pilot School SPED Center Molave East District, Zamboanga del Sur SDO Capistrano Street, Brgy. Madasigon (Pob.) Molave, Zamboanga Del Sur	53	1,351,000.00	561
195535, Sindangan Special Education Center Sindangan East District, Zamboanga del Norte SDO P. Burgos Street, Brgy. Poblacion, Sindangan, Zamboanga del Norte	54	1,351,000.00	561
134589, Sablay PS Siasi II District, Sulu SDO Sablay, Siasi, Sulu	55	1,352,000.00	561
Region X	4	5,406,000.00	2,244
128065, Dona J. Pelaez Reyes Central School Gingoog City West-1 District, Gingoog City SDO National Highway, San Luis, Gingoog City, Misamis Oriental	56	1,351,000.00	561

Regions	Number of ILRCs/ SPED Centers/ Schools	Allocation Fund (Php)	Total Quantities of the items
128090, Iligan City SPED Center Iligan City Central District, Iligan City SDO Roxas Avenue, Mahayahay, Iligan City, Lanao Del Norte	57	1,351,000.00	561
128164, Ozamiz City Central School Ozamiz City Central District, Ozamiz City SDO Ostia Avenue, Brgy. Tinago, Ozamiz City, Misamis Occidental	58	1,352,000.00	561
126863, Valencia City Central School District I, Valencia City SDO Sayre Highway, Poblacion, Valencia City, Bukidnon	59	1,352,000.00	561
Region XI	6	8,108,000.00	3,366
129480, F. Bangoy C Elementary School SPED Center Bangoy District, Davao City SDO KM. 9 Old Airport, Sasa, Davao City	60	1,351,000.00	561
304360, Davao City National High School Davao Central District, Davao City SDO F. Torres St., Barangay 10-A (Pob.), Davao City, 1st D, R 11	61	1,351,000.00	561
128736, Peñaplata Central Elementary School SPED Center Samal District, Island Garden City of Samal SDO Obenza St., Peñaplata, District II, Island Garden City of Samal	62	1,352,000.00	561
304400, Digos City National High School (Davao del Sur National High School) Digos Occidental District, Digos City SDO Rizal Avenue, Brgy. Zone 2 (Pob.), Digos City, Davao Del Sur	63	1,351,000.00	561
128544, Kingking Central Elementary School Pantukan District, Davao de Oro SDO Legal Str., Kingking (Pob.), Pantukan, Davao de Oro	64	1,351,000.00	561
129157, Lambajon Central Elementary School SPED Center Baganga North District, Davao Oriental SDO Block 5, Sto. Niño, Lambajon, Baganga, Davao Oriental	65	1,352,000.00	561
Region XII	4	5,406,000.00	2,244
131326, Kidapawan City Pilot Elementary School Kidapawan City District I, Kidapawan City SDO Jose P. Laurel Street, Poblacion, Kidapawan City, North Cotabato	66	1,351,000.00	561
130005, Kabacan Pilot Central School , Kabacan South District, North Cotabato SDO Rizal Avenue, Poblacion, Kabacan, North Cotabato	67	1,352,000.00	561
130783, Surallah Central Elementary School Surallah North, South Cotabato SDO. A. Bonifacio, Brgy. Libertad (Pob.) Poblacion Surallah, South Cotabato	68	1,352,000.00	561
131220, Tacurong Pilot Elementary School Tacurong Central, Tacurong City SDO Alunan Highway, Poblacion, Tacurong City, Sultan Kudarat	69	1,351,000.00	561

Regions	Number of ILRCs/ SPED Centers/ Schools	Allocation Fund (Php)	Total Quantities of the items
CARAGA	5	6,757,000.00	2,805
214501, Tandag City SPED Center Tandag II District, Tandag City SDO Purok Maganda, Donasco St., Bag-ong Lungsod, Tandag City	70	1,351,000.00	561
235002, BCD SPED Center Mangagoy I District, Bislig City SDO Andres Soriano Ave., Mangagoy, Bislig City, Surigao Del Sur	71	1,352,000.00	561
132534, Sison Central Elementary School Sison District, Surigao del Norte SDO National Highway, San Isidro, Sison, Surigao del Norte	72	1,352,000.00	561
132852, Marihatag Central Elementary School, Mahiratag District, Surigao del Sur SDO Roxas Street, Purok Commercial, Poblacion, Marihatag, Surigao del Sur	73	1,351,000.00	561
131844, San Francisco Pilot Central Elementary School San Francisco I District, Agusan del Sur SDO Quirino St., Barangay 4 (Pob.) San Francisco, Agusan del Sur, 2nd D, Caraga	74	1,351,000.00	561

Annex C

2026 Provision of Various Learning Resources to Learners with Disabilities (Minimum Technical Specifications)

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
1	Beads and Barrel	Manipulative/ Educational Materials for Different Domains	Sensory Skill	3 sets	986	2,957
2	Threading Shape	Manipulative/ Educational Materials for Different Domains	Sensory Skill	3 sets	318	954
3	Odyssey Loop	Manipulative/ Educational Materials for Different Domains	Sensory Skill	3 sets	824	2,473
4	Shape Sorter	Manipulative/ Educational Materials for Different Domains	Sensory Skill	3 sets	396	1,188
5	Buckle Pillow Toy	Manipulative/ Educational Materials for Different Domains	Sensory Skill	3 sets	410	1,230
6	Bolts and Nuts Building Blocks	Manipulative/ Educational Materials for Different Domains	Sensory Skill	3 sets	744	2,232
7	Building Blocks	Manipulative/ Educational Materials for Different Domains	Sensory Skill	3 sets	624	1,872
8	Sorting Balls in Cups	Manipulative/ Educational Materials for Different Domains	Sensory Skill	3 sets	108	324
9	Transfer Activity Set	Manipulative/ Educational Materials for Different Domains	Designed with a specific hair type in mind, and are crafted from various materials, including	3 sets	3,509	10,527

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
10	Forms Set	Manipulative/ Educational Materials for Different Domains	Sensory Skill	3 sets	1,201	3,602
11	Sensory Mats	Manipulative/ Educational Materials for Different Domains	Sensory Skill	3 sets	1,364	4,092
12	Magnetic dry-erase boards (8x12) with whiteboard markers	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	1,080	3,240
13	Plastic clock (manipulative)	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	156	468
14	Number and Counters	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	1,312	3,936
15	Unit Division Board	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	892	2,676
16	Number Braille Blocks	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	2 sets	1,138	3,415
17	Counter Shape Black Base	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	892	2,676
18	Multiplication Board Set	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	1,138	3,415
19	Wooden Abacus	Manipulative/ Educational	Numeracy Skill	3 sets	700	2,100

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
		Materials for Different Domains				
20	Number Blocks	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	318	954
21	Wooden Shape Sorting Cubes	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	899	2,697
22	Wooden Toys Counting Math	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	2,859	8,577
23	Educational Wooden Clock with Movable Hands	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	980	2,940
24	100 Peg Board	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	1,080	3,240
25	Wooden Clock	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	1,492	4,476
26	Knobbles Cylinders	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	2,390	7,170
27	Tower of Hanoi or Geometric Stacker	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	234	702
28	Geo Board	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	1,564	4,692

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
29	Fraction Circles	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	528	1,583
30	Decimal Box	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	861	2,584
31	Counting Bowl with Tongs	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	980	2,940
32	Linking Cubes Card	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	120	360
33	Algebra Tiles	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	270	810
34	Base Ten Blocks for Math	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	729	2,187
35	Cuisenaire rods	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	186	558
36	Fraction Tiles & Fraction Circles	Manipulative/ Educational Materials for Different Domains	Numeracy Skill	3 sets	186	558
37	Alphabet Puzzle (upper and lower case)	Manipulative/ Educational Materials for Different Domains	Literacy Skill	3 sets	1,285	3,855
38	Sandpaper Letters and Numbers (upper	Manipulative/ Educational Materials	Literacy Skill	3 sets	950	2,850

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
	and lower case)	for Different Domains				
39	Alphabet and Number Blocks	Manipulative/ Educational Materials for Different Domains	Literacy Skill	3 sets	2,500	7,500
40	Wooden Phonetic Reading Blocks	Manipulative/ Educational Materials for Different Domains	Literacy Skill	3 sets	1,468	4,404
41	Articulation Picture Cards	Manipulative/ Educational Materials for Different Domains	Literacy Skill	3 sets	270	810
42	Magnetic Alphabet	Manipulative/ Educational Materials for Different Domains	Literacy Skill	3 sets	652	1,956
43	Squared Paper Worksheets (for Dyslexic) A4 paper	Manipulative/ Educational Materials for Different Domains	Science Skill	3 sets of 1 ream / square size or five reams/ set	338	5,070
44	Life Cycle Puzzle Board (Bird, Butterfly, Mosquito, Chicken, Frog, Fly)	Manipulative/ Educational Materials for Different Domains	Science Skill	3 sets	828	2,485
45	Parts of Different Animal Puzzle Board (Fish, Turtle, Bird, Frog, Horse)	Manipulative/ Educational Materials for Different Domains	Science Skill	3 sets	837	2,511
46	Parts of a Tree, Leaf, Flower Puzzle Board	Manipulative/ Educational Materials for Different Domains	Science Skill	3 sets	828	2,485
47	Fruits and Vegetable Puzzle Board	Manipulative/ Educational Materials for Different Domains	Science Skill	3 sets	828	2,485
48	Parts of the Face and Body Puzzle Board	Manipulative/ Educational Materials for	Science Skill	3 sets	837	2,511

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
		Different Domains				
49	Human body anatomy model	Manipulative/ Educational Materials for Different Domains	Science Skill	3 sets	3,389	10,167
50	Traffic cones (set of 5 cones)	Manipulative/ Educational Materials for Different Domains	Community	3 sets	2,863	8,590
51	Puzzle Boards - World Map 7 Continents	Manipulative/ Educational Materials for Different Domains	Community	3 sets	1,181	3,543
52	Weather Puzzle Series	Manipulative/ Educational Materials for Different Domains	Community	3 sets	837	2,511
53	Community Helpers Puzzle Series	Manipulative/ Educational Materials for Different Domains	Community	3 sets	837	2,511
54	Carpentry, Garden, Transportation Puzzle Series	Manipulative/ Educational Materials for Different Domains	Community	2 sets	744	2,232
55	Emotion Puzzle Board	Manipulative/ Educational Materials for Different Domains	Community	2 sets	837	2,511
56	Tactile Globe	Manipulative/ Educational Materials for Different Domains	Community	2 sets	23,600	47,200
57	Tactile Maps- Philippine Map, Asia, Continents of the World	Vocational Skills for Transition Program	Hairdressing	2 sets	2,500	5,000
58	Personal Hygiene Kits	Vocational Skills for Transition Program	Hairdressing	2 sets	550	1,100

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
59	Mirror-Acrylic, 5ft x 2ft for wall mounting	Vocational Skills for Transition Program	Hairdressing	1 set	990	990
60	Hair Dryer	Vocational Skills for Transition Program	Hairdressing	2 sets	999	1,998
61	Straight-Bladed Scissor	Vocational Skills for Transition Program	Hairdressing	2 sets	818	1,637
62	Set of Professional Shears	Vocational Skills for Transition Program	Hairdressing	2 sets	910	1,820
63	Set of razors, razor blades, and a protective case	Vocational Skills for Transition Program	Hairdressing	1 set	1,275	1,275
64	Combs	Vocational Skills for Transition Program	Hairdressing	1 set	704	704
65	Brushes	Vocational Skills for Transition Program	Hairdressing	1 set	932	932
66	Electric Clipper	Vocational Skills for Transition Program	Cosmetology	2 sets	5,710	11,420
67	Electric Appliances including: professional blow dryer, curling irons that vary in barrel width, straightening/ flat irons, and/or a diffuser, electric razor with various guard attachments to shape up necklines and facial hair, and	Vocational Skills for Transition Program	Home Economics	2 sets	8,593	17,186

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
	execute several cuts.					
68	Spray Bottle and Clips	Vocational Skills for Transition Program	Home Economics	2 sets	150	300
69	Mannequin Heads	Vocational Skills for Transition Program	Cosmetology	2 sets	1,800	3,600
70	Makeup Tools	Vocational Skills for Transition Program	Home Economics	2 sets	580	1,160
71	Aprons and disposable Nitrile gloves	Vocational Skills for Transition Program	Home Economics	2 sets	496	993
72	Duster Brush	Vocational Skills for Transition Program	Home Economics	2 sets	149	298
73	Anti-Static Duster	Vocational Skills for Transition Program	Home Economics	2 sets	318	636
74	Trash Can	Vocational Skills for Transition Program	Home Economics	2 sets	145	290
75	Bucket	Vocational Skills for Transition Program	Home Economics	2 sets	175	350
76	Scrub brushes	Vocational Skills for Transition Program	Home Economics	2 sets	50	100
77	Toilet brush	Vocational Skills for Transition Program	Home Economics	2 sets	89	178
78	Multi-purpose duster	Vocational Skills for Transition Program	Home Economics	2 sets	399	798
79	Sponges (3pcs per pack)	Vocational Skills for Transition Program	Home Economics	1pack	149	149

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
80	Spray bottle	Vocational Skills for Transition Program	Home Economics	2 pcs	98	196
81	Microfiber cleaning cloth High School @ 12 pcs per pack	Vocational Skills for Transition Program	Carpentry	1 pack	350	700
82	Broom and dustpan	Vocational Skills for Transition Program	Carpentry	2 sets	639	1,278
83	Mop	Vocational Skills for Transition Program	Carpentry	2 sets	769	1,538
84	Vacuum	Vocational Skills for Transition Program	Home Economics	1 unit	4,095	4,095
85	Coffee Mugs (Durablex or ceramics)	Vocational Skills for Transition Program	Home Economics	6 pcs	350	2,100
86	Serving spoon	Vocational Skills for Transition Program	Home Economics	6 pcs	1,408	8,448
87	Serving Tray	Vocational Skills for Transition Program	Home Economics	3 pcs	250	750
88	Can opener	Vocational Skills for Transition Program	Home Economics	2 units	270	540
89	Dish towels	Vocational Skills for Transition Program	Home Economics	1 pack	159	159
90	Glass rack	Vocational Skills for Transition Program	Home Economics	1 set	1,200	1,200
91	Utility tray, stainless	Vocational Skills for Transition Program	Home Economics	3 pcs	566	1,698

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
92	Glasses (Durablex or Glass)	Vocational Skills for Transition Program	Home Economics	6 pcs	244	1,462
93	Ice cream scoop (medium- and large-size) with trigger spring handle and scoop scraper mechanism	Vocational Skills for Transition Program	Home Economics	2 units	475	950
94	Pepper and salt grinder	Vocational Skills for Transition Program	Home Economics	2 units	280	560
95	Plate rack	Vocational Skills for Transition Program	Home Economics	1 set	1,200	1,200
96	Plates 8 inches in diameter (Durablex or ceramics)	Vocational Skills for Transition Program	Home Economics	6 pcs	380	2,280
97	Saucers 5 inches in diameter (Durablex or ceramics)	Vocational Skills for Transition Program	Home Economics	6 pcs	290	1,740
98	Scriber	Vocational Skills for Transition Program	Carpentry	2 units	1,400	2,800
99	Compass	Vocational Skills for Transition Program	Carpentry	1 set	520	520
100	Files	Vocational Skills for Transition Program	Carpentry	2 sets	1,503	3,006
101	Rasps	Vocational Skills for Transition Program	Carpentry	2 sets	1,050	2,100
102	Clamps	Vocational Skills for Transition Program	Carpentry	2 sets	340	680
103	Planes	Vocational Skills for Transition Program	Carpentry	2 units	2,769	5,538

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
104	Hammer	Vocational Skills for Transition Program	Carpentry	2 units	395	790
105	Hand Saw	Vocational Skills for Transition Program	Carpentry	2 sets	500	1,000
106	Hand drills	Vocational Skills for Transition Program	Carpentry	1 set	570	570
107	Nail Set	Vocational Skills for Transition Program	Carpentry	2 sets	150	300
108	Nail Puller	Vocational Skills for Transition Program	Carpentry	2 sets	1,450	2,900
109	Sand paper	Vocational Skills for Transition Program	Gardening	2 sheets each of 3 sandpaper gauges or six sheets	120	240
110	Steel Measuring Tape	Vocational Skills for Transition Program	Gardening	2 units	250	500
111	Chisels & Screwdrivers	Vocational Skills for Transition Program	Gardening	2 sets	970	1,940
112	L Squares	Vocational Skills for Transition Program	Gardening	2 sets	120	240
113	Watering Can	Vocational Skills for Transition Program	Gardening	2 sets	325	650
114	Sprinklers	Vocational Skills for Transition Program	Gardening	2 units	500	1,000
115	Step Ladder - 6-step foldable ladder	Vocational Skills for Transition Program	Gardening	1 set	3,520	3,520
116	Garden Gloves	Vocational Skills for Transition Program	Gardening	2 sets	165	330

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
117	Pruning Shears /Hand pruners / Secateurs	Vocational Skills for Transition Program	Gardening	1 set	163	163
118	Garden Hoe	Vocational Skills for Transition Program	Gardening	1 pc	250	250
119	Rake	Vocational Skills for Transition Program	Gardening	1 pc	244	244
120	Shovels and Spades	Vocational Skills for Transition Program	Gardening	1 set	960	960
121	Garden hand trowel-shovel	Vocational Skills for Transition Program	Gardening	2 units	720	1,440
122	Hori Hori (Japanese garden knife)	Vocational Skills for Transition Program	Gardening	2 units	53,989	107,978
123	Picking Knife	Vocational Skills for Transition Program	Gardening	2 units	7,549	15,098
124	Watering Hose (15 M long)	Vocational Skills for Transition Program	Gardening	1 set	580	580
125	Double Boiler, medium	Vocational Skills for Transition Program	Bread and Pastry	2 sets	1,432	2,864
126	Cookie press	Vocational Skills for Transition Program	Bread and Pastry	1 set	175	175

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
127	Dough Cutter	Vocational Skills for Transition Program	Bread and Pastry	2 sets	445	890
128	Baking Pans - 1. 9×9-inch square pan , 2. eight-inch round pan (Round Springform Pan for cakes and cheesecakes), 3. 9×13-inch Baking Pan , 4. 12-hole muffin pan (Cup Top Diameter: 70mm. Cup Bottom Diameter: 55mm. Cup Depth: 35mm), 5. deep-dish nine-inch pie pan , 6. Flat Baking Tray for cookies, 7. 9×5-inch Loaf Pan	Vocational Skills for Transition Program	Bread and Pastry	1 set	4,870	4,870
129	Pastry Blender	Vocational Skills for Transition Program	Bread and Pastry	1 unit	445	445
130	Cooling Racks	Vocational Skills for Transition Program	Bread and Pastry	2 units	445	890
131	Dry and Liquid Measuring Cups	Vocational Skills for Transition Program	Bread and Pastry	2 sets	450	900
132	Parchment Paper/ Baking Paper	Vocational Skills for Transition Program	Bread and Pastry	2 rolls	88	176
133	Pastry Brush	Vocational Skills for Transition Program	Bread and Pastry	2 sets	355	710

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
134	Serrated Knife	Vocational Skills for Transition Program	Bread and Pastry	2 sets	3,299	6,598
135	Electric Hand beater/ mixer with 5-speed settings	Vocational Skills for Transition Program	Bread and Pastry	1 set	1,150	1,150
136	Pastry Mat	Vocational Skills for Transition Program	Bread and Pastry	2 sets	900	1,800
137	Brush	Vocational Skills for Transition Program	Bread and Pastry	2 units	355	710
138	Silicone/ Rubber One Piece Design Spatula	Vocational Skills for Transition Program	Bread and Pastry	2 units	210	420
139	Timer	Vocational Skills for Transition Program	Bread and Pastry	1 unit	480	480
140	Cake decorating	Vocational Skills for Transition Program	Bread and Pastry	2 units	969	1,938
141	Digital Weight Scale	Vocational Skills for Transition Program	Bread and Pastry	2 sets	925	1,850
142	Funnels	Vocational Skills for Transition Program	Bread and Pastry	2 units	100	200
143	Filling Funnel	Vocational Skills for Transition Program	Bread and Pastry	2 units	280	560
144	Pastry tubes	Vocational Skills for Transition Program	Bread and Pastry	3 pcs	89	267

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
145	Coupler	Vocational Skills for Transition Program	Bread and Pastry	2 sets	179	358
146	Graters	Vocational Skills for Transition Program	Bread and Pastry	2 units	260	520
147	Offset Angular Palette knife	Vocational Skills for Transition Program	Bread and Pastry	2 units	75	150
148	Half Sheet Pan	Vocational Skills for Transition Program	Bread and Pastry	2 units	749	1,498
149	Peeler	Vocational Skills for Transition Program	Bread and Pastry	2 units	160	320
150	Pie Cutter	Vocational Skills for Transition Program	Bread and Pastry	2 units	280	560
151	Piping bag	Vocational Skills for Transition Program	Bread and Pastry	1 pack	230	230
152	Rotary egg beater	Vocational Skills for Transition Program	Bread and Pastry	2 units	1,065	2,130
153	Scraper	Vocational Skills for Transition Program	Bread and Pastry	2 units	120	240
154	Multi-purpose Kitchen Scissors/ Shears	Vocational Skills for Transition Program	Cookery	2 units	100	200
155	Stainless Steel Utility Kitchen Shears, 8.5-Inch	Vocational Skills for Transition Program	Cookery	2 units	456	912

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
156	Fish poacher, medium - Stainless Steel Fish Poacher, 18in x 4.5in. Poach whole fish in one piece, retaining flavor while keeping calorie count low. Includes lid and perforated rack insert to drain and lift fish out for an elegant presentation.	Vocational Skills for Transition Program	Cookery	2 sets	1,172	2,344
157	Offset Angular Palette knife	Vocational Skills for Transition Program	Cookery	2 units	160	320
158	Set of 3 Fine Mesh Stainless Steel Strainers (5" - 7" - 8"-)	Vocational Skills for Transition Program	Cookery	1 set	1,083	1,083
159	Table Top Oven	Vocational Skills for Transition Program	Cookery	1 unit	10,000	10,000
160	Cutting Board	Vocational Skills for Transition Program	Cookery	2 units	540	1,080
161	Oven thermometer	Vocational Skills for Transition Program	Cookery	1 unit	300	300
162	Set of Large and Small Balloon Whisk/Wire Whisk	Vocational Skills for Transition Program	Cookery	1 set	126	126
163	Tenderizer (Mallet Tenderizer)	Vocational Skills for Transition Program	Cookery	2 units	350	700

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
164	Cutting board	Vocational Skills for Transition Program	Cookery	2 sets	712	1,424
165	Gas Tank (11 kgs.)	Vocational Skills for Transition Program	Cookery	1 set	3,299	3,299
166	Stainless Steel 10" Skillet -a.k.a "frying pan"	Vocational Skills for Transition Program	Cookery	2 units	700	1,400
167	Tongs (one 6-inch and one 12-inch-long)	Vocational Skills for Transition Program	Cookery	2 sets	40	80
168	Chef's Knife (8 inches)	Vocational Skills for Transition Program	Cookery	1 set	1,600	1,600
169	8-Quart Large, Heavy Pot	Vocational Skills for Transition Program	Cookery	1 pc	1,500	1,500
170	Boning knife	Vocational Skills for Transition Program	Cookery	2 sets	430	860
171	Bread toaster	Vocational Skills for Transition Program	Cookery	1 unit	1,900	1,900
172	Cleaver knife	Vocational Skills for Transition Program	Cookery	2 pcs	250	500
173	Blender	Vocational Skills for Transition Program	Cookery	1 unit	6,600	6,600
174	Kitchen utensils and cutlery	Vocational Skills for Transition Program	Cookery	1 set	3,668	3,668
175	Measuring urn	Vocational Skills for Transition Program	Cookery	2 sets	360	720
176	Meat Slicer	Vocational Skills for	Cookery	1 unit	2,500	2,500

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
		Transition Program				
177	Mixing Bowls (3 sizes)	Vocational Skills for Transition Program	Cookery	2 sets	1,285	2,570
178	Paring Knife	Vocational Skills for Transition Program	Cookery	2 pcs	480	960
179	Colander, medium	Vocational Skills for Transition Program	Cookery	2 units	1,775	3,550
180	Oysters knife	Vocational Skills for Transition Program	Cookery	2 sets	500	1,000
181	Parisienne scoop	Vocational Skills for Transition Program	Cookery	1 unit	75	75
182	Paellera	Vocational Skills for Transition Program	Cookery	2 sets	980	1,960
183	Carving fork	Vocational Skills for Transition Program	Cookery	2 pairs	220	440
184	Zester	Vocational Skills for Transition Program	Cookery	2 units	230	460
185	Wok, medium	Vocational Skills for Transition Program	Cookery	2 pcs	2,000	4,000
186	Cheese Cloth	Vocational Skills for Transition Program	Cookery	2 pcs	135	270
187	Core seed remover	Vocational Skills for Transition Program	Cookery	2 units	134	268
188	Wok, small	Vocational Skills for Transition Program	Cookery	2 pcs	1,499	2,998
189	Saucepan	Vocational Skills for Transition Program	Cookery	2 sets	500	1,000

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
190	Potato masher	Vocational Skills for Transition Program	Cookery	2 units	500	1,000
191	12" cone markers	Sports Equipment		6 pcs	120	720
192	Bocce Ball Set	Sports Equipment		1 set	5,722	5,722
193	Braille Chess Set	Sports Equipment		1 sets	5,500	11,000
194	Chess clock	Sports Equipment		2 sets	1,800	3,600
195	Braille Scrabble	Sports Equipment		2 sets	5,500	11,000
196	Flippers	Sports Equipment		6 units	3,000	18,000
197	Goal Ball Set	Sports Equipment		1 set	221,400	221,400
198	Goggles	Sports Equipment		6 pairs	210	1,260
199	Kick board	Sports Equipment		6 units	790	4,740
200	Meter Tape Measure Measuring tape 100 meters long	Sports Equipment		1 unit	1,290	1,290
201	Shot put s - 3-, 4-, 5-, and 6-kilo 3 shotputs each kilo	Sports Equipment		12 balls	2,160	25,920
202	Starting pistol	Sports Equipment		2 units	7,380	14,760
203	Starting pistol cap (100/box)	Sports Equipment		2 units	16,562	33,123
204	Stopwatch	Sports Equipment		2 sets	1,000	2,000
205	Swimming caps	Sports Equipment		6 sets	450	2,700
206	Tether- a short, hooped piece of fabric - both runners are connected at the hand to negotiate the course. The Running Tether is a 20-inch-long band with handles at both ends - a yellow Running Tether made of strong cotton, very comfortable.	Sports Equipment		3 units	8,872	26,617

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
207	Trampoline	Sports Equipment		2 units	19,490	38,980
208	Whistle	Sports Equipment		2 sets	370	740
209	Yoga Ball	Sports Equipment		3 pcs	12,500	37,500
210	Cymbals	Musical Instrument		2 sets	3,000	6,000
211	Drum kit 1 set- A drum kit is a collection of drums, cymbals, and sometimes other auxiliary percussion instruments set up to be played by one person. The drummer typically holds a pair of matching drumsticks and uses their feet to operate the hi-hat and bass drum pedals.	Musical Instrument		1 set	24,350	24,350
212	Guitar	Musical Instrument		2 sets	5,000	10,000
213	Keyboard Instrument 5-octaves	Musical Instrument		1 set	10,000	10,000
214	Percussion Kit - 1 set (a tunable drum practice pad or shallow drum, snare sticks and bell mallets, a 2-octave aluminum bell set, and a stand – all of which are stored in a luggage-style rolling bag.)	Musical Instrument		1 set	5,995	5,995
215	Tambourine (2 sets)	Musical Instrument		2 sets	2,430	4,860
216	Braille Tactilo Kit	Supplementary IMs	Deaf Learners	3 sets	1,285	3,855
217	FSL Posters/ Pamphlet/Cards Filipino Sign Language Signs- Posters of 120- common FSL	Supplementary IMs	LDs	12 sets	749	8,988

No.	Items for Procurement	Category	Specification	Quantity	Unit Cost	Total Cost per Item
	signs - 28-KWF Alphabet signs - 21-Counting signs - 12-Colors signs - 59-Other common FSL signs					
218	Writing Slate and Stylus comes with one durable classic stylus, Braille Slate and Stylus-27 lines, 30 cells (K-12)	Braille Materials	Visual Impaired Learners	12 sets	1,450	17,400
219	Writing Guides for Learners with Low Vision Writing guides are low-vision aids designed to improve the penmanship of individuals who are blind or visually impaired through the use of handwriting templates. It is a full page, 8 1/2" x 11" aluminum overlay sheet with 13 openings that match standard line spacing	Assistive Devices	Visual Impaired Learners	4 units	484	1,936
220	Talking Scientific Calculator	Assistive Devices	Visual Impaired Learners	6 sets	1,149	6,894
221	Cranmer Abacus	Assistive Devices	Visual Impaired Learners	4 units	600	2,400
222	Picture Exchange Communication System (PECS)	Assistive Devices	Visual Impaired Learners	1 set	5,582	5,582

Annex D

**Accomplishment Report on the Directly Released Funds for the
Procurement, Distribution, and Utilization of 2026 Various Learning Resources for Learners with Disabilities**

Region: _____

Region/ Division	Fiscal Year or Fund Source	Allotted Amount	SARO Amount	Total Quantities Procured	Total Quantities Delivered	Cost Awarded	Obligated Amount	Disbursed Amount	Unobligated Amount	Reason for the unobligated allotments and unpaid obligations	Reasons for utilization Rate	Status of Implemen tation /Procurem ent	Catch up plans to facilitate utilization of funds/ Remarks

Prepared by: _____

Regional EPS, LRMS

Noted: _____

Chief EPS, CLMD

Annex E

**STATEMENT OF EXPENDITURE
on the Directly Released Funds for the Procurement, Distribution, and Utilization
of 2026 Various Learning Resources for Learners with Disabilities**

Region: _____ No. of Divisions: _____

Division	Budget	No. of Identified Various Distributed to the Region /Division	Obligated Amount	Disbursed Amount	Unobligated Amount	Remarks

Submitted by: _____

Name with Signature Above Designation
with Signature Above Designation

Name of Approving Authority
with Signature Above Designation