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## **| RESEARCH ARTICLE**

# **Individualized Education Programs (IEPs) in Practice: A Qualitative Study on the Challenges in the Context of Its Implementation**

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## **| ABSTRACT**

This qualitative study examined the implementation of Individualized Education Programs (IEPs) in public and private elementary special education schools in Tacloban City, Philippines, employing Braun and Clarke's reflexive thematic analysis of data collected from 14 special education teachers. Based on Bronfenbrenner's Ecological Systems Theory, Vygotsky's Sociocultural Theory, and Fullan's Change Theory, and informed by Republic Act No. 11650, DepEd Order No. 44 s.2021, and RA 10533, the study identified seven (7) principal themes: IEP development practices; preparedness built from experience and limited training; administrative and policy gaps; funding and resource limitations; collaboration barriers with parents and therapists; teacher workload and emotional burden; and adaptive strategies and coping mechanisms. Public school educators encountered significant challenges associated with administrative burdens, resource deficiencies, excessive role demands, and inadequate multidisciplinary support, whereas private institutions enjoyed more robust organizational frameworks yet grappled with sustainability and collaboration issues. The study proposes a comprehensive framework consisting of modular training with quality assurance, simplified digital IEP tools, strengthened parent and community partnerships, and integrated peer mentoring and wellness programs to address the identified gaps and enhance inclusive education implementation in Tacloban City.

## **| KEYWORDS**

Individualized Education Programs (IEPs), Special Education (SPED), Learners with Special Educational Needs (LSENs), Implementation Challenges, Teacher Preparedness, Resource Limitations.

## **| ARTICLE INFORMATION**

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### **1. Introduction**

Inclusive education has become a global priority, emphasizing the right of every learner to access quality education regardless of their abilities or disabilities. One of the key mechanisms to ensure individualized support for students with special educational needs (SEN) is the implementation of Individualized Education Programs (IEPs). IEPs are formalized plans designed to address the unique learning goals, strengths, and challenges of each learner, providing tailored interventions to enhance academic and socio-emotional development (Turnbull et al., 2020). These programs are critical in fostering equitable learning opportunities and aligning teaching strategies with the specific needs of students within inclusive and special education settings.

Despite their importance, the effective implementation of IEPs presents several challenges in practice. Research has highlighted issues such as inadequate teacher training, lack of resources, time constraints, and limited collaboration among stakeholders as significant barriers to successful IEP delivery (Kurth & Gross, 2021; Lynch & Alton, 2022). Teachers often face difficulties balancing individualized instruction with large class sizes and curriculum demands, while parents and specialists encounter obstacles in active participation due to communication gaps and systemic limitations. These challenges can undermine the potential of IEPs to create meaningful educational outcomes, particularly in contexts with limited support infrastructure.

Moreover, individualized Education Programs (IEPs) are essential for providing tailored instructional interventions to students with special needs. The Philippine Department of Education underscores IEPs aligned with inclusive education policies (Espeño et al., 2024). Notwithstanding these initiatives, theoretical underpinnings and IEP implementation in actual educational settings remain inconsistent. Many students with special needs cannot get the individualized help required for academic success, exposing a major weakness in the educational system. Lack of tailored support for students with special needs affects their academic development, influencing performance, lower motivation, more frustration, and an escalating educational inequality. This underlines how urgently exemplary IEP implementation is needed to create a fair and inclusive classroom. Internationally, *Fish (2008) found that clearly defined IEP processes in the United States enhanced communication between teachers and parents, improving overall program accountability.* As a former J1 SPED teacher in the U.S., the researcher personally witnessed how such structured collaboration built strong partnerships that supported student progress something the researcher found noticeably lacking in the Philippine setting.

Focusing on the points of view of SPED teachers and contrasting public and private educational environments, the researcher investigated the challenges primary SPED schools face when implementing IEPs. It identified the primary challenges to IEP implementation and examined successful approaches educational institutions use to go beyond these challenges. More specifically, the researcher sought to match Tacloban City's IEP implementation with those seen in the American educational system, improving its consistency. Having seen personally how IEPs are applied in the United States, the researcher recognizes the need of structured processes, ongoing teacher development, and creativity in filling in for insufficient government support. This study revealed how educators might use innovative and resourceful strategies to ensure that students with disabilities receive the tailored support they need despite current obstacles, considering the inadequate assistance from the Department of Education (DepEd).

It is essential to close the gaps in IEP implementation across the Philippines, ensuring that students with disabilities receive fair and effective educational support, as mandated by inclusive education policies. This can only be done by continuing to invest in teacher training, coordinating between agencies, and creating localized resources (Delos Reyes & Sta. Ana, 2023). Bautista et al. (2023) reported significant disparities in implementation across school divisions in the Philippines, leading to inequitable services for students with disabilities. The researcher how SPED practices vary greatly from school to school in Tacloban, mostly because of the initiative of the teachers and the support of the school.

Addressing this research gap, this study aims to provide practical insights into how public and private schools can strengthen their IEP implementation strategies, taking into account specific sector challenges and successes. These findings will contribute to the broader discussion on inclusive education in the Philippines and offer actionable solutions that local educators and policymakers can use to enhance special education services in Tacloban City.

## 2. Literature Review

When it comes to administering Individualized Education Programs (IEPs) for students who have special educational needs, special education teachers frequently face gaps in knowledge, abilities, and attitudes. According to the findings of a systematic review conducted by Rashid and Wong (2022), teachers frequently lack competencies in assessment tools, evaluation processes, and motivational support. Nearly half of the studies that were reviewed highlighted deficiencies in knowledge and skills, and over sixty percent of the studies pointed to low motivation as a major barrier. Similarly, a study that looked at the implementation of Individualized Education Program (IEP) procedures in inclusion settings found that teachers were prepared to a moderate to low degree, particularly when it came to conducting criterion-referenced assessments, crafting quantifiable objectives, and gaining access to resources that were suitable for each individual child (Ahmed & Sharma, 2021). The findings highlight the necessity of providing teachers with comprehensive training and organized support systems in order to improve their ability to execute effective individualized education programs (IEPs).

A successful execution of an Individualized Education Program (IEP) partly depends on the attitudes and perceived preparation of the teachers. It was stated by Kozikoğlu and Albayrak (2022) that although a significant number of special education teachers have favorable impressions of Individualized Education Programs (IEPs), they frequently experience a lack of basic knowledge regarding the design, implementation, and evaluation procedures. According to the findings of the study, the delivery of tailored programs is hampered by several factors, including overcrowded classrooms and inadequate physical infrastructure. According to McKenna and Stormont's research from 2020, general education teachers who work in inclusive settings typically say that they are not included in the development of individualized education programs (IEPs) and that they receive inadequate training. This undermines collaborative teaching practices and is detrimental to the consistency of program delivery. The results of this study highlight the fact that professional competence in the execution of individualized education programs (IEPs) encompasses not only technical knowledge but also practical experience, positive attitudes, and institutional support for collaboration.

### 3. Methodology

This study used a qualitative research design with a phenomenological approach to explore the challenges faced by special education (SPED) teachers in implementing Individualized Education Programs (IEPs) in elementary SPED schools in Tacloban City. The phenomenological method was chosen because it focuses on understanding participants' lived experiences and how they perceive and interpret specific phenomena in this case, the practical and institutional barriers to IEP implementation (Bhandari, 2025). This approach enabled the researcher to gather in-depth insights and rich descriptions based on teachers' real-life experiences. The research was conducted in four elementary schools in Tacloban City offering SPED programs, both public and private. Purposeful sampling was employed to select participants who met specific criteria: they were SPED teachers actively involved in planning, implementing, and evaluating IEPs, with at least two years of experience and formal training on IEP implementation. This ensured that the participants had direct, relevant knowledge of the topic under study. Data collection was carried out through semi-structured interviews, which allowed for both guided questioning and open-ended responses. This method ensured that key themes were addressed while giving participants the freedom to share their experiences in detail. Interviews were conducted in Waray, English, or Filipino depending on the participants' preference, lasted 30–45 minutes, and were audio-recorded with consent. Confidentiality was maintained by anonymizing participants' identities. Data were analyzed using Braun and Clarke's (2019) thematic analysis framework. The process included familiarizing with the transcripts, generating initial codes, organizing them into broader themes, and refining these themes to reflect the main challenges and strategies reported by the participants. Member checking and peer debriefing were employed to validate the findings and ensure accuracy. This methodology provided a clear understanding of the institutional challenges in IEP implementation and offered evidence-based recommendations for improving inclusive education practices.

## 4. Results and Discussions

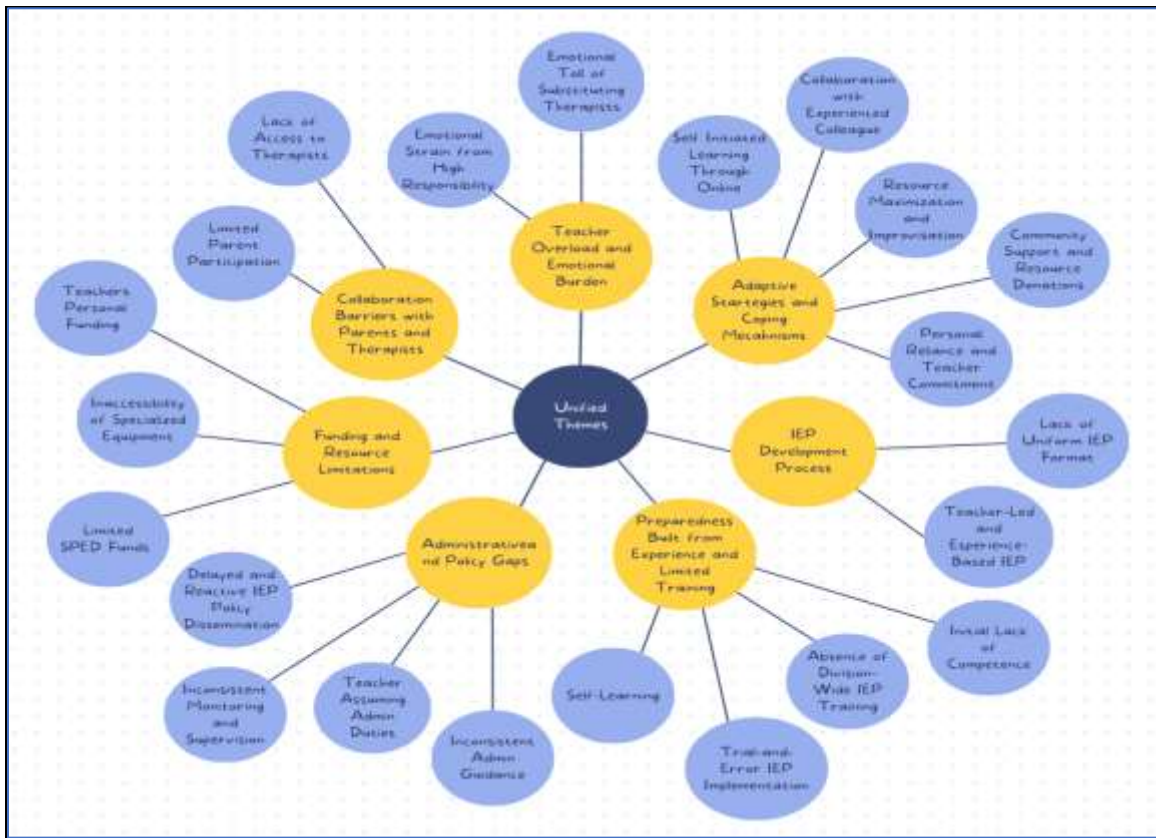


Figure 1. Illustration of Unified Themes and Their Subthemes

These themes originated from the participants' lived experiences and represent the multifaceted aspects of IEP development, implementation, and sustainability within their educational environments. The initial three themes point to the development and implementation of IEPs within institutional frameworks: 1) IEP Development Practices, 2) Preparedness Built from Experience and Limited Training, and 3) Administrative and Policy Gaps. Themes four to six address the challenges faced by educators concerning resources, collaboration, and staff members: 4) Funding and Resource Limitations, 5) Collaboration Barriers with Parents and Therapists, and 6) Teacher Workload and Emotional Burden. The final theme, 7) Adaptive Strategies and Coping Mechanisms, underscores the teachers' innovative methodologies for addressing these systemic challenges. Every subtheme

reveals specific techniques, coping mechanisms, or challenges as articulated by the participants. Together, these thematic categories highlight both the ongoing structural shortcomings and the notable agency displayed by SPED practitioners, offering a complete awareness of the complicated and often negotiated character of IEP implementation within the Philippine SPED environment.

#### **4.1 IEP Development Practices**

The first theme addresses how IEP development—which was meant to be all-encompassing and involves many fields—has evolved into a practice driven by the teacher, based on observations, and limited in academic criteria in the Philippines. Teachers are caught in a system that does not provide them the support they need to truly provide individualized education, according to Espiño et al. (2024), Nguyen & Hall (2021), and Bautista et al. (2023), despite their strength, dedication, and aptitude for problem-solvers. Two (2) subthemes run under this theme:

##### **4.1.1 Lack of Uniform IEP Format Across Schools**

Many of the participants expressed dissatisfaction about the absence of a consistent IEP form or clear official templates. This pushed teachers to rely on digital tools, group projects, and customized variations of learned templates. They shared:

*“Actually, ha amon, waray kami established nga format han IEP. Nagbibiling nala ako online o ha DepEd na resources para mayda kami gamiton. Kun may makuha ako ha akon mga sangkay ha iba nga schools, amo it ginagamit namon para may basehan.” (In our school, we don’t have an established IEP format. I search online or in DepEd resources for something we can use. If I get a copy from colleagues in other schools, that’s what we use as basis.) P2*

*“Waray established gud nga IEP nga pwede subdon han tanan nga teachers dinhi ha DepEd. Baga kanya-kanya kami pag himo. Nagtatampo-tampo nala kami hin mga example tikang ha iba para makabuo hin format.” (There’s really no standardized IEP format that all teachers in DepEd can follow. Each of us creates our own. We gather examples from others to come up with a format.) P10*

*“Mayda la ako mga gintatamdan nga templates pero dire pa hiya organized gud nga IEP. Nagtitirok la ako hin mga examples tikang ha ak mga kilala ha iba nga schools, tas gin aayon-aayon ko la ha ak mga estudyante.” (I have some templates that I follow, but these aren’t really organized IEP formats. I collect examples from people I know in other schools, then I adjust them for my students.) P13*

Responses from participants showed that schools have been using inconsistent and fragmented practices because there isn’t a standard format for IEPs. Teachers often make their own templates, use those of their colleagues, or look for examples online. This can cause differences in format, content, and following IEP rules. Because of this, IEPs are not consistent, high-quality, or comparable across schools, which is a problem that affects both public and private schools and needs to be fixed with immediate action.

Based on what I’ve seen, neither public nor private SPED schools in Tacloban City use a standardized IEP template. Instead, teachers use different formats based on how easy they are to use or their own experiences. This supports Cruz’s (2021) findings that public schools do not have standardized tools and is in line with Santos’s (2019) observations that recovery after a disaster made administrative fragmentation worse in the area. The fact that there is not a required framework shows what Smith et al. (2021) called “inadequate institutional direction.” This backs up what Espiño et al. (2024) and Bautista et al. (2023) found: that teachers often have to handle IEP development on their own, which puts the fairness and consistency of inclusive education at risk.

##### **4.1.2 Teacher-Led, Experience-Based IEP Development**

During the interviews, teachers were all eager to take full responsibility for assessments and goal setting, compensating for the lack of formal diagnostic tools and multidisciplinary teams. Their observations form the fundamental building blocks for creating an IEP. Teachers statement:

*“So, gin aassess anay namon an bata, so we can identify their strength and weakness para amo tam ibubutang ha goal. Kay ha amon IEP mayda goal, may objectives, mayda activities or the management needed, specifically para ha bata. Like itun na mga goals, aada ngada an mga fine motor skills, behavior modification, gross motor skills, speech and language, and then social skills. Depende kun ano an need an bata.” (So, what we do is assess the child first so we can identify their strengths and weaknesses, and from there, we create the goals. In our*

setup, we have a goal, then objectives, followed by activities or the necessary management strategies, specifically for the child. These goals can include areas like fine motor skills, behavior modification, gross motor skills, speech and language, and social skills. It depends on what the child needs.) **P1**

*“Waray kami specialists ha school, kami an nagkakaptan han assessments. Ginmomonitor ko adlaw-adlaw an academics, social skills, behavior. Kun makita ko nga naulit an problema, amo ito an ginahimo ko nga focus han intervention. Nakadepende gud an kabug-usan nga IEP ha akon observations.” (We have no specialists in school, so we handle assessments. I monitor academics, social skills, and behavior every day. If I see recurring problems, I focus the intervention on that. The whole IEP depends on my observations.)* **P3**

*“An mga daily routines namon amo na mismo an assessment tools. Nakikit-an namon kon kaya ba niya sumunod ha instructions, kon may comprehension ba hiya, ngan kon nakikipag-cooperate hiya ha klase. Sugad liwat, damo nga learning areas an ma-assess namon pinaagi la han simple nga observation.” (Our daily routines serve as assessment tools. We observe whether they can follow instructions, comprehend lessons, and cooperate in class. In that way, we assess many learning areas through simple observation.)* **P10**

There was a clear pattern among the participants: the teacher's assessment, which is based on daily observation, consistent monitoring, and a lot of experience, has the most impact on IEPs. Without diagnostic tools or input from specialists, teachers take on the role of primary evaluators, setting goals and interventions based on their gut feelings and what they know about the child's behavior and academic performance. This flexible method shows a lot of professional responsibility, but it also has the potential to be subjective, fragmented, and go against established policy best practices.

What I see in the classroom backs this up: teachers, especially in public schools, mostly use informal data from class participation, behavior indicators, and daily routines to build student profiles. This practice is similar to what Smith et al. (2021) found when they looked at what happens when formal assessment protocols in schools are not followed properly. This fits with Moon's (2023) research, which says that teachers have to rely on their gut feelings when they do not get enough professional development. This shows the systemic disconnect that Espeño et al. (2024) found between the law that requires individualized assessment and what really happens in Philippine schools.

#### **4.2 Preparedness Built From Experience and Limited Training**

The next theme concentrated on several coping and adaptive learning techniques teachers use to develop their IEP competencies over time and on how SPED teachers develop their IEP competencies despite the lack of official institutional training. It has four (4) themes:

##### **4.2.1 Initial Lack of Competence Upon Entering SPED**

Particularly when first assigned to SPED roles without enough preparation, participants freely admitted that they initially lacked the knowledge, skills, and confidence needed to develop IEPs. This gap draws attention to structural problems with programs for professional growth. They shared:

*“Not really, dire talaga sir. Kun masiring ka from range 1 to 10, aada ak ha 4, waray ngani magkatunga. Waray gud mga sugad itun nga mga training para IEP, mayda para inclusive education, mayda kanan...dire gad ha pag identify pero ano an mga iba-iba nga conditions it bata ha classroom, sugad itun, pero pag abot ha IEP, waray.” (Not really, not really sir. If you rate from 1 to 10, I'd say I'm at 4, not even halfway. There are no such trainings specifically for IEP, there are for inclusive education, there's... not really identifying but more on the different conditions of children in the classroom, like that, but when it comes to IEP, there's none.)* **P10**

*“Siguro, when I started zero (0), now fifty (50), but amo itun, readings and your experiences tas sharing. But, when imo mga colleagues, it imo mga friends, especially, it tikang ha abroad, because didi Philippines dire gud ini uso ha aton, kasi it idea the IEP tikang talaga ha gawas.” (Maybe when I started, it was zero (0), now fifty (50), but that comes from readings and your experiences and sharing. But with your colleagues, your friends, especially those from abroad—because here in the Philippines this isn't really common—because the idea of the IEP really originated from abroad.)* **P9**

Many of the participants who took part said that they started as SPED teachers without enough knowledge of how to write IEPs. This was often because they had little to no formal training when they started. This difference led to uncertainty, lower confidence, and a reliance on self-directed learning through trial and error, working with others, or informal mentorship. These

narratives show that there is a problem with how teachers are trained, because new teachers who work with special needs students do not have the knowledge they need to deal with the legal and instructional issues that come up when developing an IEP.

I saw firsthand that a number of teachers in both public and private SPED schools in Tacloban City were thrown into SPED roles without any training in how to make IEPs. I know teachers who had to rely on advice from their peers or online resources because they could not get formal in-service training. Smith et al. (2021) and Moon (2023) found that teachers are less prepared to meet the needs of inclusive education when they do not have structured professional development.

#### 4.2.2 Absence of Division-Wide In-Service IEP Training

Many times, participants claimed that their professional development lacked sufficient guidance on how to design and implement IEPs. Most, though, learned the method while already dealing with students.

*"In my six years waray gud specific training para ha IEP. Mayda general SPED topics pero waray detalyado nga nag tututdo kun paunan-o mag craft hin IEP." (In my six years, there was no specific training for IEPs. There were general SPED topics but nothing detailed that teaches how to craft IEPs.) P11*

*"Waray ako han college ko IEP-specific training. An basic SPED subjects mayda pero IEP writing waray gud na discuss hin husto. Gin-learn ko na la hiya kun nagtitikang na ako mag handle han bata ha klase." (In college, I had no specific IEP training. We had basic SPED subjects but IEP writing was not properly discussed. I only learned it once I started handling students in class.) P13*

*"Waray ako na-attendan nga formal IEP workshop tikang han pagsulod ko. Bisan training sa school, limitado an mga detalye bahin han pagsurat han SMART goals o kung paano magtimbang han interventions." (I haven't attended any formal IEP workshop since entering the field. Even school training is limited when it comes to writing SMART goals or balancing interventions.) P14*

Participants consistently reported that IEP-specific training was either insufficient or inadequate during their professional development, both pre-service and in-service. As a result, their comprehension of IEP design was often acquired reactively—only after being assigned students with special needs. The lack of systematic capacity-building intensifies a considerable implementation gap; without foundational and ongoing training, teachers are compelled to develop IEPs through trial and error, compromising the reliability and fidelity of these legally mandated plans.

My direct observations, mostly in both public special education settings in Tacloban City, indicate the absence of a standardized training module or program led by the division specifically for IEP formulation. This reality supports the conclusions of Smith et al. (2021) and Parker et al. (2021), who argue that the absence of structured IEP training leaves teachers inadequately prepared and dependent on peer assistance or informal learning. Moreover, Moon (2023) noted that many Filipino educators exhibit insufficient instructional development, a situation I have personally observed in their fragmented practice of IEP writing, lacking established standards or expert supervision.

#### 4.2.3 Self-Learning as a Main Sources of Competence

Teachers turned mostly on self-directed learning, research, and peer mentoring without consistent institutional support to make up for their lack of official IEP training. Participants provided:

*"Self-learn la gihap ako. Nag search ako ha internet, pati ha mga template goal banks. Ginkikita ko kun ano an swak ha ak mga bata ngan ginsusumpay ko para magamit." (I also learned by myself. I searched on the internet, even using template goal banks. I selected goals that fit my students and combined them for use.) P2*

*"As you go along, you learn, you do research, nagkaka-idea ka ha mga dapat himuon. Mayda liwat ako mga sangkay abroad nga gin papakianhan ko kun may mga bag-o nga approaches. Amo ini an akon gin susundan yana ha akon klase." (As time goes by, you learn, research, and gain new ideas. I also consult friends abroad for new approaches. These are what I now follow in my classes.) P9*

*"Sariling sikap, through researching, Google, Youtube. Yes, it mga activities, sugad nala ak itun. Kay papabayan mo ngani, kairo it bata. Dati, dire ak itun maaram...sariling sikap nala, kailangan mabaro ka gud, kay SPED teacher ka na, embrace it." (Through self-effort—through research, Google, YouTube. Yes, for the activities.*

That's how I do it. Because if you just leave it as is, it's a pity for the child. Before, I didn't know... but now it's really just self-effort. You really have to learn—because now you're a SPED teacher, you have to embrace it.)  
**P14**

Teachers described a learning path that was based on need rather than institutional structure, where students learned how to write IEPs through self-directed activities and informal education. This pattern shows how systemic training gaps have put the burden of professional development on classroom teachers, who have to make legally required documents without reliable help. This reliance on self-teaching leads to a lot of differences in the quality and accuracy of IEPs.

I have seen teachers use online goal banks, YouTube tutorials, and their own networks to make IEPs in both public and private SPED classrooms. This shows that self-learning is not only common, but also a key part of their work. This is what Parker et al. (2021) found: that outdated resources and a lack of structured training force teachers to fix their own skill gaps. Smith et al. (2021) warned that without enough in-service training, teachers have to learn IEP frameworks through random, informal methods, which often makes instruction less consistent and coherent.

#### **4.2.4 Trial-and-Error IEP Implementation**

Many teachers refine their IEP skills through years of experience, trial-and-error cycles, and continuous self-correction rather than through structured feedback mechanisms.

*"Baga hin kada tuig nag-iiba-iba an approach. Kun may bag-o nga bata, gin-i-experiment namon kun ano nga goal-setting approach an mas angayan. Usahay nasisiring namon nga mas angay an simplified goals kay complicated kun waray support staff." (It's like every year the approach changes. With each new child, we experiment which goal-setting approach works better. Sometimes we realize simplified goals are more suitable because complicated ones are hard without support staff.)***P7**

*"Baga hin kada tuig learning process ha amon. An mga sayop ha una, gin iwasan namon ha masunod nga school year. Amo na la an amon style kay kulang an formal coaching." (Every year is a learning process for us. Mistakes from previous years are avoided the next school year. That's our style because we lack formal coaching.)*  
**P10**

The accounts from teachers show that they use an improvised method to carry out IEPs, which means they try things out and think about what they did instead of following a set plan. Teachers change their methods over time, not because they go to formal professional development, but because they make mistakes over and over and learn about what works best for their students in different situations. This way of learning is flexible, but it shows that the system is reactive instead of proactive. People get better at making and changing IEPs through experience rather than through planned institutional support.

In my observations of classrooms, I saw that many teachers relied on their memories and past experiences to write their current IEPs, often referring to past successes or failures instead of using a formalized framework. Smith et al. (2021) say that this practical, self-regulating method is a sign of a lack of evidence-based training, which forces teachers to experiment without supervision. Brown and Hughes (2020) also pointed out that without structured feedback or mentoring systems, special education teachers often keep using ineffective methods until they find better ones. I saw this happen a lot, especially in public schools in Tacloban City that did not have enough resources. Such natural learning sometimes leaves significant gaps unresolved.

### **4.3 Administrative and Policy Gaps**

Theme 3 highlights how administrative disorganization and leadership shortcomings resulting from a lack of institutional structures meant to support teachers force teachers to become managers as well as IEP implementers. This double-duty role not only compromises instructional focus but also exposes teachers to legal and procedural gaps outside their formal expertise — a main contributor to the Philippine IEP implementation. It contains four (4) subthemes:

#### **4.3.1 Inconsistent Administrative Guidance**

Many participants said that administrators sometimes lack enough knowledge or participation in IEP development, leaving teachers to negotiate difficult procedures with little direction. They mentioned:

*"Diri ngani maaram an amon principal han legal basis han IEP. Kami na la mismo an nagkukumporme han mga proseso kay waray nag a-assist. Usahay an principal naga-sign la han documents pero waray na-inspection han*

*sulod.” (Our principal doesn’t even know the legal basis of the IEP. We handle the entire process ourselves because they don’t assist. Sometimes, the principal just signs the documents without reviewing the content.) P9*

*“Waray klaro nga instructions tikang ha division. Mag iiba-iba pa an practices depende kun sin-o an principal o head. Kami an nagkakapot han IEP process, sugad man ha pag-coordinate han mga meetings.” (There are no clear instructions from the division. Practices even change depending on who the principal or head is. We handle the entire IEP process, including coordinating meetings.) P8*

The responses show that there is a big problem with how school administrators lead when it comes to IEP implementation. This is because teachers often have to work alone because school administrators or division offices do not supervise them well enough or give them clear instructions. Instead of getting help from a structured framework, they have to figure out the legal, procedural, and collaborative aspects of IEPs on their own.

My observations in the field showed that school administrators, especially in public schools, did not often attend IEP planning meetings or check the quality of the content, which backed up what the participants said. This is in line with what Parker et al. (2021) found, which said that administrators who do not have enough training in special education often fail to provide necessary support and enforce policies. Mackenzie and White (2019) found that unclear administration and lack of institutional accountability also lead to disjointed IEP practices. This is clearly seen in Tacloban schools, where the effectiveness of implementation often depends more on the resilience of teachers than on the framework of the system.

#### **4.3.2 Teacher Assuming Administrative Duties**

Often serving as de facto program managers in addition to their teaching responsibilities, teachers assume tasks typically handled by administrators or SPED coordinators. Participants shared:

*“Kami na mismo an nag-aasikaso han schedule han meetings, pagkuha han mga pirma han parents, ug pag file han mga documents. Waray dedicated na SPED coordinator, amo nga kami an nahimo han administrative side han IEP.” (We handle the scheduling of meetings, gathering parent signatures, and filing documents. There’s no dedicated SPED coordinator, so we do the administrative side of the IEP.) P11*

*“Kun may kulang nga document o may required revision ha IEP, kami liwat an nag-aasikaso ha pag-coordinate ha parents ngan ha am admin. Nahimo na kami nga admin ug teacher ha usa nga papel.” (If documents are incomplete or require revisions, we’re the ones coordinating with parents and the admin. We’ve become both admin and teacher in one role.) P12*

*“Bisan an pag monitor han compliance, kami an nag-oorganize han mga folders para ha division audit. Diri na la learning plan kundi pati compliance aspect amo an amon ginkakaptan.” (Even monitoring compliance, we organize folders for division audits. It’s not just the learning plan but also the compliance aspect that we handle.) P9*

The participants' testimonies show that special education teachers often have to do administrative tasks that are usually done by program coordinators or school administrators. They are responsible for schedules, paperwork, compliance, and coordinating with parents, which takes time away from their teaching priorities. When roles are mixed up, it not only wastes time and energy, but it also makes the system less efficient because teachers do not have enough structural support. This raises questions about the priorities of the institution and the need for clear role definitions in special education governance.

From what I've seen, a lot of teachers in both public and private schools, especially those who do not have designated SPED coordinators, are both IEP managers and teachers. This is in line with what Smith et al. (2021) found, which showed that teachers often have to do more than they can handle because of administrative problems, especially in schools that do not have enough money. Parker et al. (2021) also pointed out that this overlap causes burnout and poor service delivery. They said that without administrative support, it is hard to achieve the goals of inclusive education in the classroom.

#### **4.3.3 Inconsistent Monitoring and Supervision**

Participants reported that division-level oversight of IEP preparation is either completely absent or unpredictable, compromising policy enforcement and causing significant variations in school-level practices. Participants explained:



*"Waray kami formal supervision. Diri kami gin iinspeksyon kun tama an amon IEP. Bisan kami nalilipay na la kun maaram kami nga may IEP kami bisan waray audit." (We have no formal supervision. No one inspects if our IEPs are correct. We're just happy we have IEPs even without any audit.) P12*

*"Waray monitoring ha division. Nagkikita nala kami panalagsa ha mga seminar pero waray follow-up kun kumusta an implementation." There's no monitoring from the division. We only meet occasionally during seminars but there's no follow-up on implementation.) P8*

Participants' feedback suggests that IEP monitoring and supervision at the division level are inconsistent and minimal, undermining accountability measures for compliance and quality assurance. In the absence of systematic feedback, special education teachers develop and implement Individualized Education Programs independently, frequently depending on their own assessment to ascertain if their methods align with established standards. The lack of structured monitoring leads to significant variation in practices among schools, resulting in inconsistencies in the quality and effectiveness of IEP implementation.

During my school visits, I observed that neither public nor private institutions received regular evaluation or technical guidance from the division office. This aligns with Brown and Hughes (2020), who identified ambiguous administrative expectations and inadequate follow-through as prevalent obstacles to maintaining inclusive education reforms. Mackenzie and White (2019) contend that disjointed monitoring frameworks render teachers unsupported, undermining the consistency of IEP practices across districts and increasing the disparity between policy objectives and practical implementation.

#### **4.3.4 Delayed and Reactive Policy Dissemination**

Several participants indicated that while DepEd policies exist at the national level, the local dissemination and training on new guidelines often arrive late or reactively after issues surface.

*"Waray kami dayon na-a-update ha mga bago nga orders. Danay ha seminar pa namon mababati nga may bag-o na ngay-an nga policy." (We're not immediately updated on new orders. Sometimes we only hear about new policies during seminars.) P14*

*"Diri synchronized it information flow. Ha iba nga division, gin train na hira, kami waray pa bisan same nga DepEd order." (The flow of information is not synchronized. In other divisions, they have been trained, but we have not, even if it's the same DepEd order.) P12*

*"Bisan may policy na ha taas, waray dayon guidance ha amon. Kami na la an nag iinsist nga mag-aram pinaagi han amon kalugaringon." (Even if there's already a policy at the top, we don't receive guidance right away. We take the initiative to study it on our own.) P11*

Many teachers said that the most recent DepEd instructions about IEPs are often not sent out on time or in a consistent way, which causes delays in implementation and a lack of administrative support. Because of this delay, changes are made reactively, meaning that personal initiative, not systematic institutional frameworks, determines how well teachers follow policy. Inconsistent practices between schools are a result of this, which makes the gap between policy objectives and classroom implementation even bigger.

In my experience with both public and private elementary schools in Tacloban City, teachers often relied on rumors or late seminar briefings to learn about new IEP rules. This shows how the inconsistent application of policies makes differences in practice worse. This shows what Mackenzie and White (2019) found: that unclear instructions and bureaucratic inefficiencies make it harder to carry out IEPs effectively. Brown and Hughes (2020) say that systemic delays lead to inconsistent enforcement. Parker et al. (2021) say that even the best-designed policies are likely to be underused in schools if they are not quickly shared and put into action.

#### **4.4 Funding and Resource Limitations**

This theme shows how teacher self-financing, limited access to specialized equipment, and chronic material shortage greatly restrict the full realization of customized programming in SPED. Systemic underfunding, unfair resource allocation, and policy neglect compromise teachers' capacity to deliver IEPs even if they still show great dedication (Rosales et al., 2022). It has three (3) subthemes:

#### 4.4.1 Limited SPED Funds for IEP-Specific Needs

Participants frequently claimed that although SPED fund exists, it is often insufficient and not totally committed to IEP implementation needs. Lack of money directly affects the availability of specific SPED-related tailored instructional materials, assistive technology, and therapy services. An example of responses were:

*"Mayda man an SPED fund, pero limited lang, which in akon case, I'm teaching children with visual problems, I have totally blind learners, so they need brailles and etc. Ito nga mga equipment, it will cost siguro around half a million, so kun iibanon ko itun for the sole need of my class waray na it iba, so limited la, so bali an matatabo is namimiling nala ako hin ma sponsor nga parent, or ma try ako pagbiling sponsor actually, ha DepED pag nag nag bibiling ka hin mga sponsorship, as much as I'd like to look for stakeholders gihap, mga sponsors, kailangan you have to look for permission pa ha DepEd. (There is a SPED fund, but it's limited, which in my case, I'm teaching children with visual problems, I have totally blind learners, so they need brailles and so on. Those kinds of equipment, they will cost around half a million, so if I use that solely for the needs of my class, there's nothing left for others, so it's limited. So what happens is I look for a parent who can sponsor, or I try to... actually, in DepEd when you're looking for sponsorships, as much as I'd like to look for stakeholders or sponsors, you still have to ask permission from DepEd.) P10*

*"Mayda sir SPED funds pero dire hiya enough for the entire school, especially in this school 7 kami nga SPED teacher, kan Ma'am Denise pala equipment pala half a million na, kun ano la it kwarta gin papagkasya nala nam, an amon materials nga needed nga pwede hito nga amount, nga tanan kami magkaka sarahid, pero dire hiya para IEP, more on materials." (There are SPED funds, sir, but they're not enough for the entire school. Especially in this school, there are seven of us SPED teachers. Just for Ma'am Denise's equipment alone, it already costs half a million. So, with the limited funds, we try to stretch the budget for materials that all of we can use, but it's not for IEP, more for materials.) P11*

*"Fortunately, mayda kami SPED fund, pero dire man itun hiya intended la para ha particular nga bata, damo kami nga mag tuturunga. Tapos, it's not only for SPED, nga SPED kami la nga teacher, kunbaga it entire school it na benefit, tapos mayda la itun particular la nga items nga pwede ig utilize it na SPED funds." (There are many of us who need to share it. Also, it's not only for SPED—meaning, we SPED teachers are not the only ones who benefit; the entire school benefits from it. There are only particular items that can be utilized from the SPED funds.) P12*

Teachers always pointed out that even though SPED funds are officially available, they are rarely given out in a way that meets the needs listed in each student's IEP. Because of this, important services like braille resources, assistive technology, and therapeutic support are often hard to get or are only available through informal means, like parental sponsorship or teacher donations. The lack of resources makes it hard to carry out individualized learning plans and forces teachers to give up on providing fair and high-quality support to students with disabilities.

While I was a teacher in Tacloban City, I was aware that SPED funds are available but are spread out over a wide range of school needs. This forces many teachers to make do with what we have or seek outside funding. This is in line with what Smith et al. (2021) and Parker et al. (2021) found: that lack of funding is a major obstacle to the successful implementation of IEPs, especially in public schools. Brown and Hughes (2020) say that not having enough resources makes teachers' jobs harder and makes it harder to keep up with inclusive practices, especially when teachers have to fix problems at their schools on their own or with the help of the community.

#### 4.4.2 Inaccessibility of Specialized Equipment

Participants underlined that many schools and families cannot afford specific tools including assistive technologies, visual aids, or adaptive devices. They shared that:

*"Theres a SPED fund, but there's no specific in the funding for implementing IEP, For materials, devices, or assessment of the special children, pwede, but limited, dire kaya for the whole population, limited an resources, but we don't stop there, in fairness liwat an mga taga SPED, even if its limited, if there is none, it doesn't mean we have nothing also, we don't have it." (There's a SPED fund, but there's nothing specific in the funding for implementing IEP. For materials, devices, or assessment of the special children—maybe, but limited. It's not enough for the whole population. The resources are limited. But we don't stop there. In fairness to the SPED team, even if it's limited, even if we don't have it, it doesn't mean we really don't have anything.) P8*

*"I have totally blind learners, so they need brailleur and etc. Ito nga mga equipment, it will cost siguro around half a million, so kun iibanon ko itun for the sole need of my class waray na it iba, so limited la, so bali an matatabo is namimiling nala ako hin ma sponsor nga parent, or ma try ako pagbiling sponsor actually, ha DepED pag nag nag bibiling ka hin mga sponsorship, as much as I'd like to look for stakeholders gihap, mga sponsors, kailangan you have to look for permission pa ha DepEd." (I have totally blind learners, so they need brailleurs and so on. Those kinds of equipment, they will cost around half a million, so if I use that solely for the needs of my class, there's nothing left for others, so it's limited. So what happens is I look for a parent who can sponsor, or I try to... actually, in DepEd when you're looking for sponsorships, as much as I'd like to look for stakeholders or sponsors, you still have to ask permission from DepEd.) P10*

The lack of specialized equipment makes it very hard to provide individualized services that meet IEP requirements, especially for students with complicated disabilities. Teachers said that even though they are creative, numerous essential tools, like braille readers, screen readers, and communication devices, are too expensive for schools and families to buy. Because there are not enough specialized materials, teachers have to either lower their IEP goals or put off interventions. This adversely impacts students who need these supports to learn.

It was clear from my visits and interviews with schools that resources like tactile learning kits and visual aids were either made up on the spot or given as personal or outside donations because the schools did not have the money to buy them. This backs up what Smith et al. (2021) found: that most public schools in the Philippines do not have the necessary assistive devices because they do not have enough money. Larios and Zetlin (2022) also say that families often have to find private solutions, which makes things worse for students whose access to education depends on resources that the system does not always provide.

#### **4.4.3 Teachers Personally Funding SPED Programs**

From basic supplies to occasional minor assistive tools, teachers regularly report using personal income to pay for classroom needs, creating long-term financial strain. Some shared:

*"Mayda mga beses nga ginagamit ko an akon sweldo ha pagpalit hin colored paper, ink, ug mga markers. Ini na la an amon nakasanayan kay kon maghulat pa kami, mawawaraan kami hin learning materials." (There are times, I use my salary to buy colored paper, ink, and markers. We've gotten used to this because if we wait, we'll have no learning materials.) P4*

*"Ginaprioritize ko an mga needs han bata kaysa ha akon personal budget. Nagpapalit ako bisan simple nga flashcards o counting objects. Maaram kami nga kinahanglanon han bata." (I prioritize the child's needs over my personal budget. I buy even simple flashcards or counting objects. We know the child needs them.) P5*

*"Mayda ako non-verbal student nga ginhihimo ko pa hin home-made communication boards gamit personal funds. Imbis nga AAC device, ginaprint ko na la ha printing shop." (I have a non-verbal student for whom I create home-made communication boards using my personal funds. Instead of an AAC device, I just have them printed in a shop.) P10*

The personal experiences of teachers show how deeply they care about closing the gap in resources by spending their own money, often putting the needs of their students ahead of their own financial security. This pattern is good, but it cannot last, and it shows that the system isn't providing even the basic materials needed for personalized instruction. The fact that self-funding is becoming more common shows how teachers have to make up for the weaknesses of the structure because they do not have enough resources. This lets the system continue without any structural changes.

I noticed that teachers often rely on their own budgets to keep up with daily lessons, often buying necessary learning tools, manipulatives, or visual aids. Torres and Villanueva (2022) found that ongoing personal investment was linked to teacher burnout and low retention in special education jobs. This is in line with their findings. Lee and Kim (2022) say that these acts of devotion show how strong Filipino teachers are, but they also show how badly we need more fair and systemic financial support for inclusive education.

#### **4.5 Collaboration with Parents and Auxiliary Service Partners**

The fifth theme illustrates how both poor family collaboration and limited accessible auxiliary services (such as speech therapists and occupational therapists) complicate successful cooperation in IEP development. Although parents are still vital partners, their involvement is molded by income uncertainty, differences in disability awareness, and emotional adaptation to their child's

diagnosis. This captures multi-layered structural difficulties in establishing strong, inclusive home-school alliances in the Philippine setting (Suarez et al., 2021). It has two (2) subthemes:

#### 4.5.1 Limited Parent Participation and Involvement

Numerous teachers revealed that job obligations, financial uncertainty, or lack of transportation make parents unable to regularly show up for IEP meetings and school events. Some mentioned:

*"Danay bisan an pagpakigkita para han IEP meeting, waray kabaraka an iba nga parents. Mayda nagtatrabaho ha harayo o waray sakto nga pamasaha. Maski mag-text kami o mag video call, usahay dire gihapon makaresponde dayon." (Sometimes even for IEP meetings, some parents can't prioritize. Some work far away or lack transportation money. Even when we text or set video calls, they don't always respond right away.) P3*

*"Mayda ko gin-interview nga parents nga kinahanglan pumili kun mag leave ha trabaho o mag attend han meeting. Kung mag leave hira, mawawad-an hira hin sweldo para hito nga adlaw. Maupay kon may stable nga income hira, pero dire tanan mayda." (I interviewed parents who had to choose between taking leave from work or attending the meeting. If they take leave, they lose that day's salary. It would be easier if they had stable incomes, but not everyone does.) P5*

*"Sugad nga nagpapa schedule kami hin meetings, waray hira ha time nga sugad itun, if may schedule tas waray hira. Imbis nga ma proceed na kami ha next level nga meeting, next level nga step ha process ha pag ayad ha mga IEP, time po." (When we schedule meetings, sometimes they don't have time; if there's a schedule, they're not available. Instead of moving on to the next step in the IEP process, the timing becomes an issue.) P7*

*"May mga ginikanan nga usa la it nag tratabaho ha pamilya. Kon kinahanglan pumili kun work o meeting, trabaho an pipili-on nira kay kinahanglanon nira an income para ha panginahanglan han pamilya." (Some families have only one working parent. If they have to choose between work and the meeting, they choose work because they need the income for the family's needs.) P9*

The responses show that a lot of parents have trouble getting involved in the IEP process because they do not have enough money, have to work long hours, or cannot get to the meetings. Teachers said that meetings were often rescheduled or missed, responses to messages were delayed, and chances to work together on support plans were missed. These patterns show that parental involvement is important for an IEP to work, but systemic socioeconomic barriers make it much less consistent.

As a researcher, I've seen how single-income households and parents with irregular work schedules keep them from going to IEP meetings, even when schools try to make it easier for them to do so. This is in line with what Larios and Zetlin (2022) found: parents from low-income backgrounds often have trouble getting involved in special education processes because they do not have enough time or money. Sage and Burrello (2020) also say that the IEP is less effective at meeting student needs when families cannot always be there.

#### 4.5.2 Lack of Access to Therapists and Specialists

Participants noted that many times, financial, geographic, or institutional limitations prevent therapists, occupational specialists, and developmental pediatricians from being accessible or available, hindering collaboration. Often without these accompanying experts, IEP planning depends just on teacher observations. Participants clarified:

*"Ha amon, waray therapist kay diri kaya han parents an bayad. Kun mayda man, damo pa an gin papag-urusa nga requirements antis maka schedule. Waray local available so kinahanglan pa bumiyahe ha iba nga lugar." (Here, we have no therapists because parents cannot afford the fees. Even if they try, there are many requirements before getting scheduled. There are no local options, so they need to travel to other places.) P8*

*"Waray kami collaboration with a therapist, kay it amon mga students nganhi...unfortunately, they cannot afford para itun nga mga therapist, mayda man few, pero very few la." (We don't have collaboration with therapists, because our students here. unfortunately, they cannot afford therapists. There are a few who can, but very few.) P12*

*"Waray access ha therapist o OT. Dire na kaya han family an gasto, kami na la an nagpaplan kun ano an best nga approach para ha kabataan." (There's no access to therapists or OTs. The families can no longer afford it, so we are the ones who plan the best approach for the children.) P10*

The responses indicate that SPED teachers have to do assessments and plan interventions on their own because there are not enough therapists and specialists. Because families cannot pay for therapy sessions and schools cannot hire professionals like occupational or developmental therapists, teachers have to make all the decisions on their own. This situation limits the multidisciplinary purpose of IEPs and could result in interventions that are incomplete or unclear and do not have a clinical basis.

My visits to schools have shown time and time again that the lack of auxiliary specialists, especially in public schools, makes it harder to work together to create IEPs. This agrees with what Smith et al. (2021) said: that limited access to therapy services makes it harder for special education to be tailored to each student. Cruz (2021) found that many schools in Tacloban City, especially those in areas with few resources, do not have outside specialists, which means that classroom teachers are responsible for both diagnosing and prescribing interventions.

#### **4.6 Teacher Workload and Emotional Burden**

According to the findings, SPED teachers have a lot of extra work to do and frequently experience emotional stress when implementing IEPs since they have to complete many more duties than their main responsibilities call for. They teach, test, maintain records, and complete other schoolwork without much administrative support, leaving little time to adequately prepare for IEPs. Teachers have burned out, felt guilty, and become emotionally exhausted since they have to answer for the results of their students even if the system is failing. Its two subthemes are:

##### **4.6.1 Emotional Strain from High Responsibility Levels**

Teachers expressed the emotional burden of feeling solely responsible for the success or failure of their students, particularly when support systems are restricted. Participants shared:

*"Kun may problema it bata ha learning, kami an pirmi ginsisisi. Amo nga na pre-pressure kami nga makabulig pero limitado an resources." (When a child has learning problems, we're always blamed. That's why we feel pressured to help, but resources are limited.) P1*

*"Bisan kulang an support, kami pa liwat an gin aantos kun may kulang ha bata. Amo nga gin papasan namon an kabug-at han responsibility." (Even when support is lacking, we still bear the blame if there's a shortfall for the child. We carry the weight of responsibility.) P14*

*"May times nga mag iinaru kami kun sugad na an stress. Waray mabulig, waray kabalyoi, amo kami la an pirmi nga nag aasikaso ha ira." (Sometimes we cry because of the stress. There's no help, no substitute, and we're the ones who always take care of the students.) P7*

Numerous special education teachers feel a lot of stress because they are expected to make sure their students succeed on their own. When a child has problems, they are to blame, even if they do not have enough resources, therapy, or administrative support. This constant feeling of duty leads to unspoken fatigue, especially when there isn't a clear institutional safety net to share the load.

As someone who had worked as a teacher in both public and private special education classrooms, I saw teachers deal with the emotional weight of unmet student needs while also doing their jobs as teachers, managers, and caregivers. Espeño et al. (2024) call this dynamic a hidden effort that teachers are making because they feel a strong moral obligation to protect their students from systemic neglect. Lee and Kim (2022) explain that teachers have to take on emotionally draining roles because their schools do not have enough resources. This makes it more likely that teachers will burn out or lose their compassion in places where resources are scarce.

##### **4.6.2 Emotional Burden of Substituting Therapists**

Without available therapists, teachers frequently absorb therapy responsibilities despite not having formal qualifications in allied health disciplines. Participants shared:

*"Mabug-at ha amon kasing-kasing kay maaram kami nga kinahanglan han bata hin expert pero waray kami mahimo. Ginhihimo namon an amon kaya pero maaram kami nga kulang pa."*

*(It's heavy on us emotionally because we know the child needs an expert, but we can't do anything. We do our best, but we know it's not enough.) P4*

*"It is tasking for us to implement IEP. Because, nag leesson plan na kasi kami, tas mayda pa kami IEP. The rule is, if the students can be catered with the lesson plan, do away na itun IEP, pero takay kay its not all man, tas individualized learning, so we need...like if I have ten (students) three (students) have IEP, so kinahanglang kasi hin IEP." (It is tasking for us to implement IEP. Because we already have to make lesson plans, and then we also have to do IEPs. The rule is—if the students can be catered to using the lesson plan, then no need for an IEP. But the problem is—not all of them can. And because of individualized learning, we need... like if I have ten students—three have IEPs—so they really need an IEP.) P8*

*"Tanan nga mga SPED teachers kailangan mag hihimo hin IEP nga sugad adi it format?" para dire kami magproblema nga "ano an katikangan nga part?" ito po ngani dire ka na magpipinakiana haimo mga friends ka aboard kay pakikita nim "iba man it ira didto" kay tungod provided man, "paano ka magtitikang? Kunbaga hain ka mastart?" (All SPED teachers must create IEPs using this format?" so we won't have the problem of "Where do we start?" That's it, you won't need to ask your friends abroad because you'll see "it's different there" since everything is provided. "How will you start? Where do you begin?"). P10*

Special education teachers often have to take on the emotional burden of being therapists, even though they do not have the right training for these jobs. Their efforts to make up for it through instinct, experience, and dedication show how committed they are and how upsetting it is that important therapeutic services are still not available. This situation causes moral distress because teachers know what their students need but cannot fully meet those needs, which makes them feel even more inadequate and emotionally drained.

During my time in the field, especially in public schools, I saw how teachers dealt with the lack of therapists. They often talked about how guilty and helpless they felt while trying to handle therapy-related goals on their own. Smith et al. (2021) found that many schools, especially those in areas with low funding, do not have access to developmental specialists. This forces teachers to take on complex tasks that are outside of their area of expertise. Lee and Kim (2022) stressed that this kind of role substitution makes emotional strain worse and raises the risk of burnout among SPED teachers, especially when there aren't enough resources and support systems.

#### **4.7 Adaptive Strategies and Coping Mechanisms**

As Serrano & Lim (2022) underline, as SPED teachers overcome institutional obstacles, they become quite personally resilient. Their moral dedication to their students keeps them professionally involved, but it also hides institutional shortcomings that leave them bearing disproportionate responsibility. This theme has five (5) subthemes:

##### **4.7.1 Self-Initiated Learning Through Online Resources**

Several teachers admitted that, in order to make up for lack of formal instruction, they turned mostly to the internet as their learning tool. Participants revealed:

*"Sugad adi sir, namimiling talaga ako hin pamaagi, a resource person, research gihap, nag eeffort ka gihap pamiling hin resource person, amo itun, kailangan mo gud gihap umagi hin process, ito ba ngani gusto mo bumulig, pero kailangan ka pa may sararitan, gusto mo hin malaksi nga solusyon." (Like that sir, I really look for ways, a resource person, also through research, you really exert effort in finding a resource person – that's it, you also have to go through a process. Even if you want to help, you still need permission, you want a quick solution.) P10*

*"Nagkaka idea na la ako tikang ha internet, ha mga webinars, ngan ha mga materials ha gawas. Diri na kami pwede maghulat kay padayon man an klase." (I get ideas from the internet, webinars, and materials from abroad. We cannot wait because classes continue.) P9*

*"Amo nga gin papasan namon an kabug-at han responsibility. Sariling sikap, through researching, Google, Youtube." (We carry the weight of responsibility. Through self-effort—through research, Google, YouTube.) P14*

Many of the responses show that SPED teachers are relying more and more on online resources to make up for their lack of formal training in making IEPs. This shows a lot of self-initiative, but it also shows that there are problems with how structured,

localized, and ongoing professional development is delivered. As a result, the implementation of IEPs may not always be the same, as teachers use different and sometimes unverified online resources to understand strategies.

As a researcher, I noticed that this practice of being self-sufficient has become the norm, especially in areas with limited resources. Delos Reyes and Sta. Ana (2023) found that online platforms have become the main way for Filipino SPED teachers to improve their skills because of problems with institutions. This supports Brown and Hughes's (2020) warning that without structured training, teachers may unknowingly continue to use inconsistent or ineffective methods when implementing IEPs.

#### **4.7.2 Collaboration with Experienced SPED Colleagues**

Peer learning evolved into a survival tool as new teachers asked more seasoned colleagues for direction on how to better prepare their IEPs. Teachers collaborate informally with colleagues to share resources, templates, and IEP strategies across schools and divisions. Some participants expressed:

*"Nagkakasharing kami ha faculty. Kun may kulang ha IEP ko, ginpapabuligan ko hira ngan nagbibinuligay kami han goals formulation." (We share ideas among the faculty. If my IEP lacks something, I ask for help, and we collaborate on goal formulation.) P3*

*"Nagkukunsulta kami ha mga mas eksperyensyado nga teachers para makakuha hin mga pamaagi nga mas angay ha amon bata." (We consult more experienced teachers to get approaches that fit our students better.) P10*

Working with experienced coworkers became a smart way for new SPED teachers to handle the complexities of making IEPs. When there aren't any formal mentoring or training programs, these informal peer support groups act as a way to make up for that. Because peer expertise varies, schools may not always agree on what IEP standards mean.

While I was collecting data, I noticed that these kinds of collegial exchanges are often driven by need rather than policy, which makes them both inspiring and troubling. Smith et al. (2021) and Moon (2023) both found that teachers in the Philippines often rely on peer mentoring because they do not get enough support from their schools. This informal culture of mentorship encourages people to work together and at the same time shows how important it is to have standardized, systemic professional development to make sure that IEPs are carried out correctly.

#### **4.7.3: Resource Maximization and Improvisation**

Teachers also shared creative ways of maximizing limited resources to meet the needs of IEP goals. Participants shared:

*"Gingagamit namon an available materials ha classroom. Bisan recycled na, gin aayon-aayon la para magamit ha mga activities." (We use available materials in the classroom. Even if recycled, we adjust them for class activities.) P12*

*"Ginpapahuram ko it akon personal learning materials. Bisan mga charts ngan manipulatives ha balay hit bata, gindadara ko ha eskwelahan." (There are times I lend my personal learning materials. Even charts and manipulatives at the student's house, I bring them to school.) P9*

*"Bisan waray it standard na materials, nag-iinnovate na la kami. Amo na la it amon paagi para makatugon ha kinahanglan han bata." (Even without standard materials, we innovate. That's how we try to meet the student's needs.) P7*

Teachers showed a lot of creativity by using things they already had to meet IEP goals. Their improvised methods show both dedication and creativity when there is not enough material. While this resourcefulness is impressive, it also shows how teachers have to go above and beyond their jobs because there is not enough institutional support.

Based on what I've seen, this kind of improvisation works in the short term but shows a pattern of systemic neglect that makes it hard to know if it will last. Parker et al. (2021) and Brown and Hughes (2020) both show that IEP implementation is very difficult when teachers do not have enough access to instructional materials. This makes them look for temporary fixes. Local studies like Cruz (2021) show that these problems are especially common in public schools, where teachers are expected to solve problems on their own in systems that do not have enough resources.

#### 4.7.4 Community Support and Resource Donations

Teachers shared how they seek assistance from donors, private organizations, or community groups to secure instructional materials. Teachers shared:

*"May mga private donors nga natatagan hin bond paper, ink, ug crayons. Nakakabulig gud labi na kon waray supply ha school." (There are private donors who provide bond paper, ink, and crayons. This helps a lot, especially when the school has no supplies.) P6*

*"Nahimo ko na itun, as in nagpinamiling na ako itun hin resources, positively mayda ko na contact nga nakag donate, though bumalik la gihapon ha amon nga kailangan la gihap mag ask permission nga nagpadara hin surat ha higher-ups." (I already did that, I really searched for resources, and positively I already had a contact who donated, though it still came back to us that we still need to ask permission and send a letter to the higher-ups, so that's it. When you ask for help you really have to go through a process, and if that process takes long, you won't be able to provide the child's needs immediately because you have to wait for approval from the higher-ups.) P10*

*"May ada kami parent nga kuan hin Alpha—bagan organization ba, fraternity—tapos nag kuan hira, nag donate hira, kay parent man namon an usa na member tas estudyante man namon ano...so napili nira—gin tap niya an ira heads nga pilion kami. So nagka may ada kami hin fund na gin palit nira hin materials—mga trampoline—ako as a SPED teacher asya man gud an akon maaram na bagan makakahelp ha kabataan. So nag kuan ako hin trampoline, nag kuan ako hin mga balls, (tapos) ini hiya na, ini nga daily calendar. Ito hiya na mga gin pan donate mga specifically kot hira gin yakan tapos asya liwat an ira gin sunod. Which is nagagamit na talaga namon, very helpful ito ha kabataan." (We had a parent who belonged to Alpha—an organization or fraternity—and they donated because one of our students is the child of one of their members. So, they were tapped—he approached their heads and chose us. So, we had a fund that they used to purchase materials—like a trampoline—I as a SPED teacher know that it could help the children. So, I got a trampoline, I got some balls, and this daily calendar. Those were the donated items; they followed exactly what I told them we needed. Which we are now really using—it's very helpful to the children.) P13*

Teachers used community networks and the generosity of donors to make up for the lack of teaching materials they needed to carry out IEPs. Parents, civic groups, and fraternities gave these acts of kindness, which provided important resources like art supplies and therapeutic tools that could not be obtained through institutional means. But relying on outside help can cause delays and bureaucratic problems that make it harder to get important materials quickly.

As a researcher, I saw in my own fieldwork that community support helps fill some gaps, but it is not a long-term solution to systemic underfunding. Mendoza and Santos (2022) stated that while involving stakeholders is beneficial, it cannot replace formal budgetary commitments from schools. Delos Reyes and Sta. Ana (2023) also pointed out that teachers are often unfairly responsible for managing donation processes when their main job should be to teach, not to get resources. Local community resource mobilization is a growing adaptive strategy in rural SPED systems, claims Rosales et al. (2022).

#### 4.7.5: Personal Resilience and Teacher Commitment

Teachers said they would always be committed to continuing to provide services despite institutional, financial, and emotional challenges. Teachers said that despite challenges, their great sense of calling and love for their students kept them from wavering in IEP implementation. Participants expressed:

*"Bisan sometimes kulang an resources, padayon kami. Maaram kami nga depende ha amon an learning han mga bata." (Even with limited resources, we continue. We know the children's learning depends on us.) P4*

*"Waray kasi kami didi sir kailangan hin money kay as long as akon talaga, ako man it nag kukuan hit akon class, so, dire ako nag papaprovide haira hin money or ano, kun puyde mag half-half nala hira ha mga darad-on. So, nag hihimo nala ak hin paraan makuan tam baking class or cooking class, kay amo man gud it aadto tak IEP. Makuri man ig achieve ko la ngadto tapos waray ko kaimplement." (We don't really need money here, sir, because as long as it's my class, I'm the one managing it. So, I don't ask them to provide money or anything. If possible, they can just share the cost of the materials to bring. So, I just find ways to manage the baking or cooking class because that's part of my IEP goals. It would be difficult if I mark it as "achieved" even if it was not really implemented.) P5*



*"Pero an pinaka first gud namon nga nagiging kaugop nganhi, kabulig, an parents gud talaga. Kasi kun may need kami yayanman man la namon hira nga "Ma'am, asya gad ini tam kinahanglan makakabulig ini ha kabataan" open it ira mind to help us. Labi na to provide ito na materials nga needed, kay maaram man hira na ito na amon papaliton or gin aaro ha ira ipapadara, para han gagamiton han kabataan. Which is makakahelp liwat han ira learning para mag improve hira."* (But the very first ones who really support and help us are the parents. Because when we need something, we just tell them, "Ma'am, this is what we need; this will help the children," and they are open-minded and willing to help. Especially in providing the materials needed, because they know that what we ask them to send or buy will be used by their children. Which will help them improve their learning.) **P13**

The teachers' responses show that they have a lot of inner strength and a strong sense of duty because they keep doing IEPs even though their schools do not give them enough support. Their commitment goes beyond work; it comes from a deep belief that their initiative and empathy are key to helping students succeed. This moral belief lets them go beyond logistical problems and come up with new ways to solve problems even when systems fail.

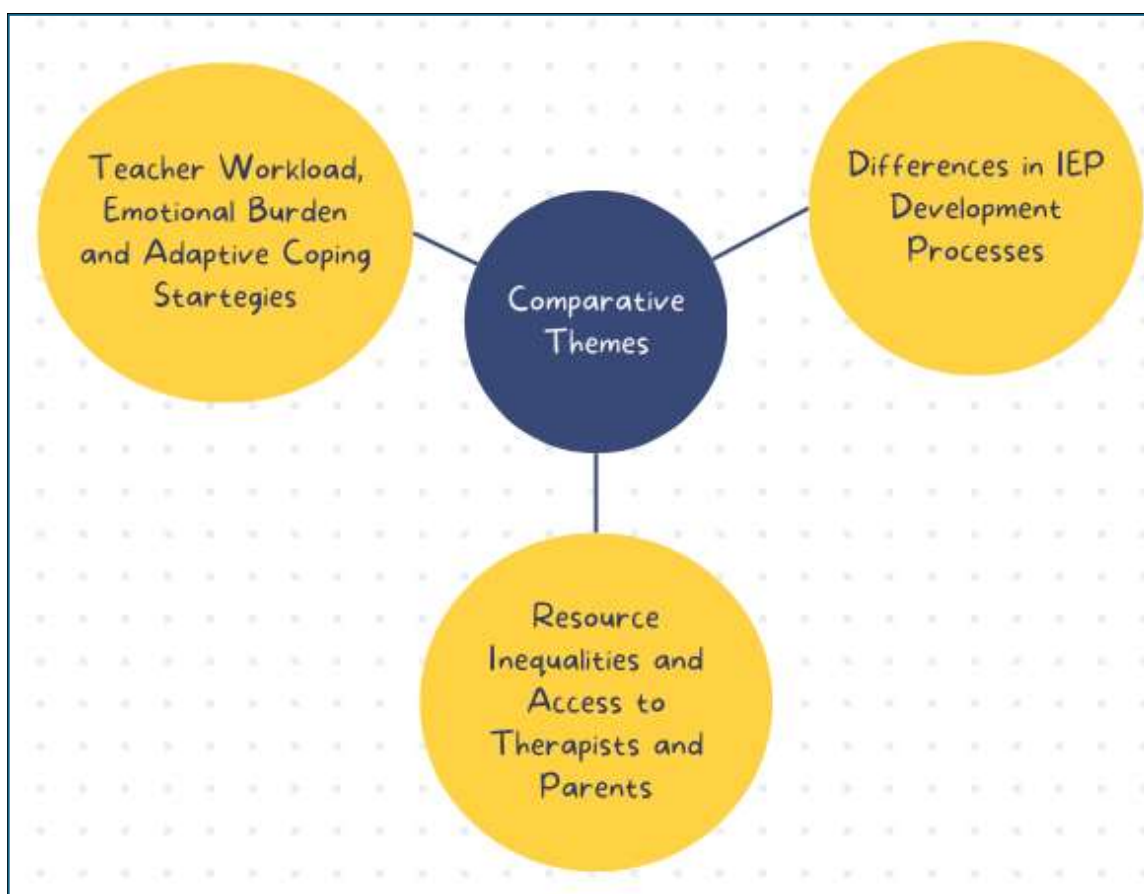
Based on what I've seen in the field, this strong dedication is something that both public and private SPED teachers have in common. They often fix problems in the system by doing emotional work and taking the initiative. Serrano and Lim (2022) said that self-sacrificing behaviors are good, but they may hide problems in institutions by making them seem easier to handle. Espeño et al. (2024) stressed that moral commitment should not be used to make up for a lack of systemic support in IEP initiatives. I saw this point of view a lot in the quiet but strong determination of the teachers I interviewed.

## **5. Themes on Comparative Analysis of IEP Implementation Between Private and Public Schools**

Both public and private school teachers want to help kids with disabilities, but their experiences are different because of matters like resources available, institutional structures, administrative leadership, professional development opportunities, and the need to balance many roles. After a thorough thematic analysis, these differences were grouped into three main comparative themes that cover all of the challenges and changes that the participants mentioned: (1) differences between sectors in how IEPs are made and how institutions help, (2) unequal access to resources and therapy and parental support, and (3) differences in teacher workload, emotional stress, and creative ways to deal with it. There are systemic gaps between public and private SPED programs, and these themes show both those gaps and the creative ways that teachers in the Philippines deal with implementing IEPs in real life.

### **5.1 Differences in IEP Development Processes and Support**

Private and public schools have rather different approaches to the development and implementation of Individualized Education Programs (IEPs).



**Figure 6: Illustration of Comparative Themes**

These variations result from institutional structures controlling SPED activities inside the two sectors as much as from resource availability. Private school teachers work under more ordered systems where the IEP process incorporates working with allied professionals including therapists, psychologists, and SPED managers.

More accurate assessments, more thorough goals, and more seamless implementation follow from this. In private schools, multidisciplinary collaboration plays a crucial role. Participant 1 (Private) explained:

*"Ha amon private center, mas madali ig-implement an individualized goals kay guti la an klase. Nakaka-focus kami ha kada bata ngan may available pa nga therapists. An mga therapy sessions synchronized ha IEP goals kay may coordination kami ha therapists." (In our private center, it's easier to implement individualized goals because class sizes are small. We can focus on each child and have therapists available. Therapy sessions are synchronized with IEP goals because of close coordination with therapists.) P1*

With this strong support system, teachers can create more individualized plans and receive regular professional feedback. Participant 2 (Private) further elaborated:

*"An assessment comprehensive kay may joint evaluation kami ha `therapists. Dire kami masyado nagrereklamo ha assessment kay may assistance kami ha mga professionals. Mas organized an IEP process kay may system kami ha center para ha monitoring." (The assessment is comprehensive because we do joint evaluations with therapists. We don't really struggle with assessment because we have professional assistance. The IEP process is more organized because the center has a monitoring system.) P4*

The administrative leadership in private schools also contributes to smoother IEP implementation. Participant 3 (Private) emphasized:

*"Kasi before namon igsend it amon TDSP or IEP ha parents gin coconsult anay namon kan teacher, and then ma hulat approve hiya." (Because before we send our TDSP or IEP to the parents, we first consult the teacher, and then we wait for their approval..) P3*

Public school teachers, on the other hand, said they had to oversee almost all facets of IEP development personally. Assessments are informal, mostly based on classroom observations and few parent interviews since therapists or specialists are not easily available. Participant 8 (Public) clarified:

*"Kami la an nagbubuhay han assessment gamit la observation ug parent interview. Waray kami therapists nga nabulig mag-formulate han goals. Usahay, limitado la ha academics an goals kay amo la an kaya ma-implement." (We do the assessments ourselves using only observation and parent interviews. We have no therapists helping us formulate goals. Sometimes, goals are limited to academics because that's all we can implement.) P8*

In public schools, where teachers often take on multiple non-instructional duties, administrative support is also often lacking. Participant 10 (Public) said:

*"Kami mismo an naga-schedule han IEP meeting, follow-up han parents, ngan pag-file han forms. Bisan an pag monitor han division compliance kami an naga-prepare han audit folders. Waray masyado training an admin ha SPED asya kami na la an naga-handle." (We schedule IEP meetings, follow-up parents, and file forms ourselves. We prepare audit folders for division compliance ourselves. Administrators aren't trained in SPED so we handle everything.) P10*

Participant 9 (Public) added the significant time constraints they face:

*"Dire la IEP formulation an trabaho; damo pa kami advisory class ngan admin tasks. Kulang an oras para tutukan kada bata ha IEP. Danay pare-pareho an goals ha iba kay para la makasubmit." (IEP formulation isn't our only job; we also have advisory classes and admin tasks. There's not enough time to focus on each student's IEP. Sometimes, goals are identical across students just to meet submission deadlines.) P9*

These narratives draw attention to the quite distinct institutional support received by the two sectors. IEP procedures are more comprehensive and unique since private schools run with better organizational structures that let for shared responsibilities and professional advice. Public school teachers, on the other hand, have great multi-tasking responsibilities and must act as both administrative and teaching assistants while developing IEPs mostly without specific help. As Bautista et al. (2023) underline, the depth, accuracy, and general integrity of IEP implementation in Philippine schools are much influenced by the existence or lack of multidisciplinary and administrative support.

From what I've seen, public school SPED teachers in Tacloban City have a lot more to do than just teach. They have to assess, write, carry out, and keep an eye on IEPs without any help from the school or specialists. This is in line with what Rodriguez et al. (2021) said about how teachers often have to diagnose problems on their own because there are not any multidisciplinary teams. Espeño et al. (2024) also talked about how DepEd's policy expectations do not match up with how well schools can actually do individualized planning. On the other hand, private schools are more in line with Parker et al. (2021), whose research shows that structured collaboration between specialists, teachers, and administrators leads to better IEPs. The difference I saw shows that IEP implementation is not just about how skilled the teacher is, but also about the school environment that allows or limits that skill.

## **5.2 Resource Inequities and Access to Therapists and Parents**

The comparison study found that variations in available resources, access to therapy services, and degree of involvement by parents in the IEP process significantly influence the major differences between public and private schools. Although both public and private school teachers are committed to provide tailored programs, their capacity to carry out thorough interventions is usually determined by the availability—or lack—of resources and outside support.

Generally speaking, private school teachers have easier access to therapeutic services, assistive technologies, and instructional supplies. These benefits directly help to support the development and implementation of more comprehensive IEPs. Participant 5 (Private) clarified:

*"An syahan, an first year ko nganhi, gin tagan ako ni teacher Art hin fund. So, nag kadto kami ha usa nga school, nag himo kami hin polvoron, so nag kadto kami ha usa na school, nag baligya. Nag continuous na gihap iton, nag roll an*

*kwarta, tapos gin kan teacher Art.” (During my first year here, Teacher Art (the director) gave me some funds. We went to a school where we made polvoron and sold it. The money kept rolling in and to Teacher Art.) P5*

Private schools stand out even more by the availability of therapy programs. Therapists sometimes offer extra services to students and actively help IEP goals to be set. Participant 2 (Private) said:

*“May therapists kami nga kabalyo nagtutok ha functional ug behavioral goals. Parents actively attend the IEP meetings, cooperative hira. May joint session kami kon may complicated nga case para may uniform direction.” (We have therapists focusing on functional and behavioral goals. Parents actively attend IEP meetings and are cooperative. We conduct joint sessions for complicated cases to ensure unified direction.) P2*

Private school parents are often more involved in the IEP process due to flexible schedules and stronger awareness of their children's educational needs. Participant 4 (Private) added:

*“Mas present an mga parents kada IEP meeting. Nakikipag-coordinate hira ha amon therapists ngan teachers. Nakikita nira an progress han ira anak ngan napapadayon an interventions ha balay.” (Parents are present at every IEP meeting. They coordinate with our therapists and teachers. They see their child's progress and continue interventions at home.) P4*

Public school teachers, on the other hand, battle limited resources and must personally fund classroom needs. Participant 13 (Public) shared:

*“So yun, kun provision tikang ha—aw budget tikang ha DepEd, waray ak hiton masisiring, namamaagi nala it mga teachers ngadi ha field para makuan it hiya, masolusyunan.” (So yes, when it comes to provisions—budget from DepEd, I cannot say we have it—we teachers here in the field just find ways to solve things.) P13*

Public schools' lack of therapists forces teachers to assume therapeutic roles without specific knowledge. Participant 8 (Public) expressed:

*“Waray therapist; kami na la an naga-implement han OT o Speech drills. Ginpapasabot namon liwat an parents kun realistic an expectations nira. Usahay dire makaka attend an parents kay conflict an trabaho.” (There's no therapist; we implement OT or Speech drills ourselves. We also have to explain to parents whether their expectations are realistic. Sometimes, parents cannot attend due to work conflicts.) P8*

Participant 10 (Public) added how economic pressures also reduce parental involvement:

*“Gin iiskedyul namon an meetings pero kadam-an han parents dire available. Mayda hira trabaho nga conflict ha oras. Usahay, ginpapasabot nala namon ha messenger an summary han discussion.” (We schedule meetings, but most parents aren't available. They have work that conflicts with the schedule. Sometimes, we just send the meeting summary via messenger.) P10*

These participant narratives highlight how public school teachers have major restrictions in both material and professional support while private school teachers operate in more resource-equipped settings that support cooperative IEP implementation. Economic reality similarly shapes parental involvement; public school parents may find it difficult to regularly participate in IEP follow-ups or show up for meetings because of job responsibilities. As Garcia et al. (2021) underline, the degree of individualization attainable in IEP implementation across school sectors is much influenced by such differences in resources and support systems.

As a researcher who has seen both public and private SPED classrooms in Tacloban City, I can clearly see the difference in how easy it is for students to get therapists, specialized materials, and parents to be there. These results are in line with what Garcia et al. (2021) said, which was that the effectiveness of an IEP often depends on how strong the outside supports are and how easy it is to get resources. Tolentino and Tan (2022) also talked about how public school SPED teachers often take on the roles of therapists because there are not enough of them, which makes IEPs less specialized. On the other hand, private schools follow the model described by Parker et al. (2021), where more structured coordination between therapists, parents, and teachers helps everyone stay on the same page and work toward the same goals. The unequal access I saw shows how important it is to change policies that fix both human and material resource inequalities in all areas of education.

### **5.3 Teacher Workload, Emotional Burden, and Adaptive Coping Strategies**

Although both public and private school SPED teachers show great commitment to their students, their workload, emotional strain, and coping mechanisms vary based on the institutional needs of their respective school environments. Often working simultaneously as teachers, administrators, assessors, and even therapists, multi-role responsibilities greatly burden public school teachers. Though they face difficulties, private school teachers gain from smaller caseloads, more defined roles, and more institutional support, which helps to offset their emotional load.

In private schools, controlled class sizes and access to support staff help to lower role strain and emotional burnout. Participant 1 (Private) said:

*"Mas manageable an klase kay guti an number of students. May assistants ngan therapists nga nakaka-bulig ha amon. Nakaka-focus kami ha pag-adjust han goals kada bata kay mas manageable an situation." (Classes are more manageable because of fewer students. We have assistants and therapists who help us. We can focus on adjusting goals for each student because the situation is more manageable.) P1*

Participant 5 (Private) emphasized how available institutional supports allow for healthier work-life balance:

*"Bisan damo an trabaho, diri kami bug-at gud kay may teamwork ha amon school. An administrators, therapists, ug parents nagkakabuligan ha pagpadalagan han IEP. Nakakabulig gud an suporta ha emotional wellbeing namon." (Even though there's a lot of work, it's not too heavy because of teamwork in our school. The administrators, therapists, and parents collaborate in running the IEP. This support really helps with our emotional well-being.) P5*

Participant 2 (Private) similarly reflected on how shared responsibilities alleviate role overload:

*"May klaro kami nga roles. Kon IEP development, nagbubuligan kami han therapists. Diri kami bug-at kay may mga specialists nga nagatatake-over han therapy ug assessment." (We have clear roles. In IEP development, we collaborate with therapists. We're not overwhelmed because specialists take over therapy and assessments.) P2*

On the other hand, lack of specialized staff and limited administrative support cause public school teachers to have an excessive burden. Participant 9 (Public) explained:

*"Dire la IEP formulation an trabaho; damo pa kami advisory class ngan admin tasks. Kulang an oras para tutukan kada bata ha IEP. Danay pare-pareho an goals ha iba kay para la makasubmit." (IEP formulation isn't our only job; we also have advisory classes and admin tasks. There's not enough time to focus on each student's IEP. Sometimes, goals are identical across students just to meet submission deadlines.) P9*

Participant 13 (Public) described the emotional toll of managing multiple demands:

*"Mayda SPED fund, pero as of now, an yana na previous nga school year—waray pa. Kay may ada hira yana bago na rulings na gin susunod kun hain dapat it ig lalaan ito na fund. Which is dire upod an, when it comes to instructional materials." (There is a SPED fund, but as of now, in the recent school year—there's none yet. Because now they have new rules being followed on where the funds should be allocated. Which doesn't include, when it comes to instructional materials.) P13*

Participant 10 (Public) added how emotional exhaustion accumulates over time:

*"Bisan kapoy, ginpapadayon namon kay kita la an nagkaka-atubang han kabataan. Ginbubuhat namon an tanan para mahatagan hira bisan hin basic nga serbisyo." (Even when tired, we continue because we're the only ones facing the children. We do everything so they at least receive basic services.) P10*

Notwithstanding these challenges, public and private school teachers show incredible tenacity. To keep their dedication, they consult peer support, internet resources, and personal inspiration. But the public-school narratives show a far heavier emotional and financial weight resulting from their roles as "one-person systems" within underfunded surroundings. As Serrano and Lim (2022) point out, compared to their private sector counterparts, such compounded roles greatly increase emotional strain and long-term burnout risks among public SPED teachers.

From what I've seen in my own classroom and in interviews, public school SPED teachers often give up their personal time and emotional health just to do their jobs. This is similar to what Delos Reyes and Sta. Ana (2023) found about the long-term stress of teachers who do not get enough support. Mendoza and Santos (2022) said that this burden gets worse when teachers have to act as therapists or administrators, which is something that is expected of them in many public settings. Serrano and Lim (2022) say that shared leadership and clear roles make IEP delivery better and less stressful. Private schools support this view. The big difference shows that systemic support, not just individual commitment, is very important for making sure that special education services are good. This new information makes it even more clear that we need public policies that can be scaled up to help teachers with their heavy workloads and set up structured, long-lasting ways to support them.

## 6. Discussion

The findings of this study show that institutional and resource-related gaps significantly affect IEP implementation in Tacloban City, which aligns with broader Philippine and international literature. Espeño et al. (2024) emphasized that inadequate funding, limited teacher training, and the absence of standardized institutional frameworks are persistent barriers to effective SPED service delivery across the country. Similarly, Allam and Martin (2021) identified teacher unpreparedness, lack of instructional materials, and insufficient administrative support as major issues limiting the development and execution of individualized programs in public schools. These results parallel the themes in this study, particularly on administrative policy gaps, funding shortages, and the absence of specialist collaboration, highlighting that teachers are often left to rely on improvisational strategies to meet the legal and instructional requirements of IEPs (Serrano & Lim, 2022). The emotional burden and workload pressures described by SPED teachers in Tacloban also reflect findings from global research on teacher burnout in special education. Lee and Kim (2022) noted that the combination of role conflict, inadequate resources, and heavy administrative demands contributes to chronic stress and emotional exhaustion among SPED educators. Likewise, Parker et al. (2021) stressed that the lack of institutional support and the expectation for teachers to assume both instructional and managerial duties result in high emotional strain and reduced pedagogical focus. The experiences of teachers in this study, managing compliance, assessments, and therapy roles without sufficient guidance mirror these patterns, reinforcing the call for structured role definitions, consistent administrative support, and inclusion of allied professionals to ensure sustainable and high-quality IEP implementation (Brown & Hughes, 2020).

## 7. Conclusion

This study revealed that SPED teachers in Tacloban City face many challenges in implementing Individualized Education Programs (IEPs), including lack of standardized formats, limited training, insufficient resources, and weak administrative support. Teachers often rely on personal experience, self-learning, and improvisation to meet the needs of learners with special educational needs despite minimal institutional guidance. Differences between public and private schools were also evident, with private institutions benefiting from better resources, professional collaboration, and administrative systems, while public school teachers carried heavier workloads and emotional burdens due to limited support. Despite these challenges, the dedication and resilience of SPED teachers highlight their strong commitment to inclusive education. Addressing gaps in training, funding, policy implementation, and stakeholder collaboration is essential to improve IEP practices and ensure equitable and quality education for all learners with special needs.

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