



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF BATANGAS

September 1, 2025

DIVISION MEMORANDUM
No. 472, s. 2025

PROGRAM SUPPORT FUND FOR THE IMPLEMENTATION SPECIAL CURRICULAR PROGRAMS (SCP)

TO: Assistant Schools Division Superintendents
Chief-Curriculum Implementation Division
Chief-School Governance and Operations Division
Education Program Supervisors
Public Schools District Supervisors
Elementary and Secondary School Heads
All Others Concerned

1. Listed below are the recipient schools of Program Support Funds for the Implementation of Special Curricular Programs (SCP), which shall be included in the downloading in the Regular School MOOE:

Implementing Schools	Special Curricular Program	Amount
Laiya National High School	SPFL - Japanese	62,370.00
Matabungkay National High School	SPFL-Chinese Mandarin	38,534.00
Lemery Pilot Elementary School	SPSTEM-SSES	73,682.00

2. School Heads are required to submit an approved Action Plan and a Supplemental Annual Procurement Plan (APP).
3. Enclosed is Department Joint Memorandum dated August 22, 2024 entitled *Implementing Guidelines on the Utilization of the Special Curricular Programs (SCP)- Program Support Funds (PSF) for School Year (SY) 2024-2025*.
4. For clarification and further inquiries, please contact Ms. Layne D. Ortega, Administrative Officer V (Budget Officer) at Tel. No. 043-722-1840 loc. 214.
5. Immediate dissemination and strict compliance of this Memorandum is earnestly desired.

MARITES A. IBANEZ, CESO V
Schools Division Superintendent

LDO/ PROGRAM SUPPORT FUND FOR THE IMPLEMENTATION SPECIAL CURRICULAR PROGRAMS (SCP)/
S2-111392/09/1/2025


Republic of the Philippines
Department of Education

JOINT MEMORANDUM

FOR : REGIONAL DIRECTORS

FROM : **ALMA RUBY C. TORIO**
Assistant Secretary for Curriculum and Teaching
Officer-In-Charge
Office of the Undersecretary for Curriculum and Teaching

ANNALYN M. SEVILLA
Undersecretary for Finance

SUBJECT : **IMPLEMENTING GUIDELINES ON THE UTILIZATION OF THE
SPECIAL CURRICULAR PROGRAMS (SCP)- PROGRAM SUPPORT
FUNDS (PSF) FOR SCHOOL YEAR (S.Y.) 2024-2025**

DATE : August 22, 2024

1. Pursuant to DepEd Order (DO) No. 21, s. 2019 titled Policy Guidelines on the K to 12 Basic Education Program, which stipulates that through the Special Curricular Programs (SCPs), it is envisioned that DepEd will produce globally-competitive learners imbued with desirable values and equipped with 21st century skills that can contribute to nation-building and national transformation while preserving Filipino culture, heritage and identity, the Department of Education through the Bureau of Curriculum Development (BCD) announces the **Special Curricular Program-Program Support Fund (SCP-PSF) for SY 2024-2025**.

2. In line with the goal of the Department that all Filipinos can realize their full potential and contribute meaningfully to a cohesive nation through the protection and promotion of the right to quality education and to contribute to the Basic Education Development Plan (BEDP) in order to improve the delivery and quality of basic education, the Bureau of Curriculum Development (BCD), has been implementing the six Special Curricular Programs such as Special Program in the Arts (SPA), Special Program in Foreign Language (SPFL), Special Program in Journalism (SPJ), Special Program in Sports (SPS), Special Program in Science, Technology, Engineering and Mathematics (SPSTEM); and Special Program in Technical-Vocational Education (SPTVE) in select schools across 16 regions.

3. Recognizing education as a fundamental right of every citizen as stipulated in the 1987 Constitution of the Republic of the Philippines, the Department of Education (DepEd) has implemented educational reforms, programs, and projects to address the key issues of access and quality of basic education, as well as the relevance and efficiency of the education system.

4. The K to 12 Basic Education Program, being one of the major reforms, aims to equip Filipino learners with the necessary skills and competence to prepare them to take on the challenges of the 21st century. Additionally, in support of the primary goal of the K to 12 Basic Education Program and in alignment with the inclusiveness of education stipulated in Section 8 of the IRR of RA 10533 where "Inclusiveness of Enhanced Basic Education means the implementation of programs designed to address the physical, intellectual, psychosocial, and cultural needs of learners...", DepEd offers Special Curricular Programs (SCPs) for learners to nurture their special skills, talents, and intelligences:

- Special Program in the Arts (SPA);
- Special Program in Foreign Language (SPFL);
- Special Program in Journalism (SPJ);
- Special Program in Sports (SPS);
- Special Program in STEM (SPSTEM); and
- Special Program in Technical-Vocational Education (SPTVE).

5. With the aim of providing Filipino learners with a foundation for career pathways that are aligned with their strengths, interests, and aptitudes (DepEd Order No. 21, s. 2019), the SCPs are implemented in select schools with the aid of support funds. Particularly in FY 2014, the Department released DepEd Order No. 15, s. 2014 (Guidelines on the Utilization of Financial Assistance to Schools Implementing Special Curricular Programs) which aims to standardize the implementation process in line with the new national government policy to directly release funds to the SCP recipient schools.

6. However, in FY 2016, DepEd Order No. 13, s. 2016 (Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Other Funds Managed by Schools) superseded DepEd Order No. 15, s. 2014. Under this new policy, financial assistance for SCPs has been incorporated into the school's regular MOOE budget. Financial assistance from the SCP is permitted under the School MOOE. However, the competing priorities for the use of these funds often present challenges for SCP implementation.

7. The Program Support Fund (PSF) aims to enhance the operation of each of the special curricular programs and augment MOOE of all recognized SCP elementary and secondary schools. Specifically, it intends to enhance access to and improve the quality of SCP programs and services, as well as to raise the efficiency of their operations by creating mechanisms of support and structure both in the instructional and logistical aspects.

8. As support to the programs, DepEd provides program support funds to 16 Regions, 214 Divisions and SCP implementing schools.

9. This DepEd memorandum covers the implementing guidelines for the allocation and utilization of the Program Support Fund for the Special Curricular Programs (PSF-SCPs) for SY 2024-2025 for all regions, except the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM), with recognized public elementary and secondary schools implementing the different Special Curricular Programs such as Special Program in the Arts (SPA), Special Program in Foreign Language (SPFL), Special Program in Journalism (SPJ), Special Program in Sports (SPS), Special Program in Science, Technology, Engineering, and Mathematics (SPSTEM), and Special Program in Technical-Vocational Education (SPTVE)

10. Furthermore, Regional Science High Schools (RSHS), which receive a larger MOOE allocation in the General Appropriations Act (GAA), are excluded from the provision of PSF since they have alternative sources of funding.

11. The list of SCP-PSF recipient schools, Schools Division Offices (SDOs) and Regional Offices (ROs) for SY 2024-2025 are attached as Annexes 1-2 of this memorandum.

A. Allocation of Program Support Fund

12. SCP implementing schools, divisions and regions shall be given program support funds consisting of the following components:

Governance Level/Component	Amount
School	
Per Capita Cost (per learner)	Php 150.00 for Elementary Php 202.00 for Secondary
Overhead Cost (per school)	Php 15,000.00
Overhead Cost (per program)	Php 10,000.00
Division	
Monitoring and Evaluation (M&E) Fund	Php 10,000.00
Region	
Monitoring and Evaluation (M&E) Fund	Php 10,000.00

13. The Monitoring and Evaluation (M&E) Funds for the Regional and Schools Division offices shall be used for the transportation expenses and other incidental expenses during the monitoring of schools.

14. The selection of schools that shall be provided with PSF and their corresponding allocation shall be based on the validated data and some of the parameters enumerated below.

15. This memorandum may serve as the basis for the preparation of the Regional and Schools Division Work and Financial Plan relative to SCP implementation, as necessary.

16. The allocation for the SCP support funds shall be used to support its program implementation, operations, and eligible expenses and activities.

B. SCP-PSF Parameters

17. The following parameters shall be used to determine the qualified recipient schools for SCP PSF:

- SCP Implementing schools recognized by the DepEd Central Office.
- SCP Implementing schools with at least 25 enrolled learners for each Special Curricular Program.

C. Eligible Activities and Expenses

18. The SCP-PSF amounting to **One Hundred Forty Three Million, Twenty Two Thousand, and Six Hundred Seventy Eight Pesos (P 143,022,678.00)** shall be downloaded to the regions to cover the cost of the following components and its eligible expenses:

Cost Coverage & Description**The eligible expenses include but are not limited to-**

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| <p>a. Learner Development. These activities aim to further develop/enhance learners' skills and competencies in his/her specialization. These activities shall include but are not limited to participation in different local, national, and/or international activities and completion of projects and research activities.</p> <p>b. Capacity Building for Specialized Teachers. These activities are geared towards the professional development of teachers. Capacity building aims to develop the knowledge, skills, and attitudes (KSAs) of teachers and school leaders. Activities under this focus area may be related to any of, but not limited to participation in training and development programs, and completion of school-based action and basic research projects.</p> <p>c. Repair and Maintenance. These components focus on maintaining the facilities and equipment used in the teaching and learning of the SCP. These activities include but are not limited to the repair and maintenance of SCP-related facilities, tools, and equipment.</p> <p>d. Supplies, Materials, and Tools. These components focus on the production and purchase of learning materials that shall contribute to the teaching and learning of the SCP. These include but are not limited to the purchase of supplies, tools, and consumable materials.</p> <p>e. Small Capital Expenditure Items. These components focus on the purchase of other teaching and learning materials, subject to procurement laws and procedures, and the usual accounting and auditing rules and regulations.</p> | <ul style="list-style-type: none">• Honoraria of experts• Registration fees• Tests and Assessment Fees• Laboratory Testing Fees• Travel and Travel-related Expenses (DTE)• Travel and Travel Related Expenses (DTE)• Registration Fees• Honoraria of non-DepEd Resource Persons• Tests and Assessments Fees• Preventive maintenance fees• Labor costs• Service fees• Consumables or program-specific supplies and materials• Subscription fees for relevant applications, software, and other online materials• Computing Devices (Laptop/Desktop, etc.)• Printer• Television• LCD projector• Camera• Recorder• Radio |
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19. Honoraria rates shall adhere to the Department of Budget and Management (DBM) Circular No. 2007-1 titled, Guidelines on the Grant of Honoraria.

20. The Central Office shall issue Sub-Allotment Release Orders (Sub-AROs) to the Regional Offices (ROs). To facilitate the release and utilization of the funds, the Central Office shall send through email an advance copy of the signed Sub-AROs to the Regional Budget Officers. Likewise, the SCP Regional Focal Persons shall be provided a copy of the signed Sub-AROs by the Regional Budget Officers.

21. ROs shall download the PSF to the Schools Division Offices (SDOs)/Implementing Units (IUs) based on the Sub-AROs issued by the Central Office.

22. Upon receipt of Sub-AROs, the SDOs/IUs shall request from the DBM-Regional Offices for the release of Notice of Cash Allocations (NCAs) to cover the cash requirement of the Sub-AROs.

23. All eligible expenses shall be charged to FY 2024 (R.A. No. 11975) Basic Education Curriculum (BEC) funds, subject to the existing budgeting, accounting, auditing, and procurement laws, rules and regulations.

24. Balance from the allotments issued herein may be used for the allowable expenses provided in this implementing guidelines.

25. Cash advances shall be liquidated immediately, and any unexpended balance shall be refunded within five (5) days after the conduct of the activity.

26. Utilization of the budget shall comply with the validity of the appropriated budget.

D. Monitoring and Evaluation

27. **Schools.** The school heads shall establish a strong holistic monitoring and evaluation mechanisms for the Programs. They shall also gather feedback from all stakeholders on the implementation of this policy to further enhance its provisions and effectiveness.

28. **SDOs.** The CID and SGOD shall also manage and monitor the implementation of the Programs. The results of the process evaluation conducted by the SDOs shall serve as bases for the provision of technical assistance to implementing schools.

29. **ROs.** The CLMD and QAD shall also conduct monitoring and evaluation in their level to further enhance its provisions and effectiveness and provide technical assistance to SDOs or schools through coaching, where necessary.

30. **CO.** The BCD, BLD, BLR, and BEA in collaboration with the other concerned bureaus and offices shall conduct M&E to ensure for the continuous improvement of the Programs.

31. All SCP implementing schools, SDOs and ROs shall submit their Physical, Financial and Narrative Reports (see Annexes 3-4) a month before end of the school year.

32. The following annexes are attached in this implementing guidelines.

- *Annex 1- List of Regions and Divisions who will receive the SCP M&E Funds*
- *Annex 2- List of SCP Implementing Schools' Breakdown of the SCP-PSF*
- *Annex 3- Monitoring and Evaluation Form 001 (Financial)*
- *Annex 4- SCP-PSF Narrative Report*

33. For further information and clarifications, all concerned individuals may contact the **Office of the Undersecretary for Curriculum and Teaching** at curriculum@deped.gov.ph or [02-5863-8000](tel:02-5863-8000).

and Office of the Assistant Secretary for Curriculum and Teaching at oaact@deped.gov.ph, Bureau of Curriculum Development at bcd@deped.gov.ph and/or the SCP-PSF focal persons:

Ma. Melissa D. Albino - Supervising Education Program Specialist
Maria Cecilia O. Nayve - Supervising Education Program Specialist
Email Address: bcd.scpd@deped.gov.ph
Telefax No.: (02) 635-9822

34. Immediate dissemination of this Memorandum is desired.

Copy Furnished:

Atty. Revsee A. Escobedo
Undersecretary for Operations