

Republika ng Pilipinas  
**Kagawaran ng Edukasyon**  
REHIYON V - BICOL  
**TANGGAPANG PANSANGAY NG CATANDUANES**

March 17, 2025

DIVISION MEMORANDUM  
No. 258 s. 2025

**RELEASE OF PROGRAM SUPPORT FUNDS (PSF) FOR THE SPECIAL CURRICULAR PROGRAM - SPTVE AT SAN ANDRES VOCATIONAL SCHOOL**

To: OIC Assistant Schools Division Superintendent  
Chief Education Supervisors  
Education Program Supervisors (Science)  
Accountant III and Administrative Officer V (Budget)  
Division Planning Officer  
Public Schools District Supervisors  
School Principal, San Andres Vocational School  
All Others Concerned

1. Pursuant to the **Joint Department Memorandum** dated **August 22, 2024**, on the **Implementing Guidelines for the Utilization of the Special Curricular Program (SCP) - Program Support Fund (PSF)** for School Year 2024-2025, **San Andres Vocational School**, as one of the three SPTVE-implementing schools in the division, has been identified as a recipient of this support fund.
2. The **Program Support Fund (PSF)** is intended to strengthen the implementation of special curricular programs by augmenting the **Maintenance and Other Operating Expenses (MOOE)** of the beneficiary school. Specifically, it seeks to:
  - Enhance access to and improve the quality of **SCP programs and services**
  - Increase the efficiency of school operations through structured instructional and logistical support mechanisms
3. This initiative aims to ensure that the recipient school receives adequate resources to effectively deliver high-quality education under the **Special Curricular Program for Technical-Vocational Education (SPTVE)**.
4. The School Head of the recipient school is required to submit the following documents to facilitate the downloading of funds:
  - a. letter request
  - b. 4 copies of Disbursement Voucher
  - c. 2 copies of School Operating Budget
  - d. 2 copies of Obligation and Request Status (ORS)
  - e. Approved Work and Financial Plan
6. All required documents must be submitted to the Curriculum Implementation Division (CID) Office, c/o Ms. May Ann Sapaula, for the Activity Request. Ensure that all documents are properly signed, including the approved Work and Financial Plan (WFP). Attach a Document Tracking and Routing Slip from the Records Section before



San Roque, Virac, Catanduanes  
052-814063  
catanduanes@depd.gov.ph  
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submitting the complete set of documents to the CID Office. Once submitted, the CID Office will forward the documents to the Accounting Section for processing. Submission on all required documents will be on or before March 20, 2025.

8. A copy of the Department Memorandum is attached for reference. Please ensure that all activities and expenses comply with the stated guidelines. Also enclosed is a sample Work and Financial Plan (WFP) for guidance.
9. For information, guidance and compliance of all concerned.

By Authority of the OIC - Schools Division Superintendent:

**DELFIN A. BONDAD**  
OIC - Assistant Schools Division Superintendent  
Officer In-Charge



San Roque, Virac, Catanduanes  
052-8114063  
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Republic of the Philippines  
DEPARTMENT OF EDUCATION  
Regional Office - V

023794

**SUB-ALLOTMENT RELEASE ORDER**  
Fiscal Year 2024

<b>PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION:</b> PPA302 310100100003000 - Current Appropriations Basic Education Curriculum		<b>REFERENCE:</b> OSEC-5-24-7571 dated 21/11/2024	<b>SUB-ALLOTMENT RELEASE ORDER NO.</b> RO-5-24-3157
<b>FUND CODE:</b> 01101101		<b>LEGAL BASIS:</b> Republic Act No. 11975 - FY 2024 GAA	<b>DATE:</b> 09-Dec-24
<b>ORGANIZATION CODE:</b> 070010300005		<b>FISCAL YEAR:</b> FY 2024	
<b>PURPOSE:</b> <i>Transfer of Program Support Funds (PSF) for the Special Curricular Programs (SCP).</i>			
<b>To:</b> The Schools Division Superintendent Schools Division of Catanduanes DepEd - Region V 070010805004			<b>Region :</b> 5
<b>PARTICULARS</b>		<b>ALLOTMENT CLASS/ ACCOUNT CODE</b>	<b>AMOUNT AUTHORIZED</b>
Subsidy to Operating Units		MOOE 5021408000	442,848.00
<b>AMOUNT IN WORDS:</b> *** Four Hundred Forty Two Thousand Eight Hundred Forty Eight Pesos Only ***			<b>Total:</b> <u>442,848.00</u>
<b>NOTE:</b> The MOOE or CO allotment herein sub-allotted are valid for obligation until December 31, 2025.			

The above sub-allotments have been made available for expenditures of the Region/Division/School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts is prohibited. Parties responsible for the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

**CERTIFIED CORRECT:**

SONIA A. BANDOLA  
Administrative Officer V  
Budget Section

**RECOMMENDING APPROVAL:**

ROSE ANN B. TUBIG  
Chief Administrative Officer  
Finance Division

**APPROVED:**

GILBERT SADSAD  
Regional Director



Republic of the Philippines  
**Department of Education**  
 REGION V - BICOL

02 December 2024

**GILBERT T. SADSAD**  
 Regional Director  
 DepEd ROV, Legazpi City

Attention: **Rose Ann B. Tubig**  
 Chief, Finance Division

Dear Sir:

Warm greetings!

This is to request the downloading of Program Support Funds for Special Curricular Programs per Sub-ARO No. OSEC-5-24-7571.

The amount to be downloaded is as follows:

*For Travel Monitoring reimbursement*

SDO	Amount to be Downloaded									Total
	SPA	SPS	SPJ (Spanish)	SPJ (Korean)	SPJ (Chinese)	SP Tech Voc	SP STEM	SP SSES	M&E	
Albay	173,980	-	-	-	30,454	675,950	54,694	128,328	10,000	1,073,408
Cam Norte	-	53,482	-	-	-	141,756	364,976	159,032	10,000	729,246
Cam Sur	120,296	51,866	71,056	35,908	-	501,624	47,220	-	10,000	837,970
Catanduanes	56,310	-	30,858	-	-	196,094	85,802	63,784	10,000	442,848
Maabate Province	209,936	63,582	-	-	-	-	253,318	-	10,000	526,836
Sorsogon Province	115,044	46,816	-	-	-	500,008	740,264	-	10,000	1,412,132
Iriga City	82,368	-	-	-	30,252	126,808	-	65,198	10,000	314,626
Legazpi City	104,944	-	-	-	-	-	-	-	10,000	114,944
Naga City	46,008	-	-	-	-	225,990	109,840	-	10,000	391,838
Tabaco City	62,976	74,086	-	-	-	-	-	-	10,000	147,062
Ligao City	-	-	-	-	-	-	64,592	-	10,000	74,592
Sorsogon City	-	-	-	-	-	-	-	-	10,000	10,000
Maabate City	-	-	-	-	-	-	-	-	10,000	10,000
<b>Total</b>	<b>971,862</b>	<b>289,832</b>	<b>101,914</b>	<b>35,908</b>	<b>60,706</b>	<b>2,368,230</b>	<b>1,720,706</b>	<b>416,342</b>	<b>130,000</b>	<b>6,095,500</b>

Very truly yours,  
*Grace U. Rabelas*  
**GRACE U. RABELAS**  
 OIG Chief, CLMD

APPROVED:  
  
**GILBERT T. SADSAD**  
 Regional Director

CLMD/cheD  
 10/03/2024



Regional Center Site, Rawis, Legazpi City 4500

(☎) 0969 516 9555  
 ✉ region5@deped.gov.ph



Republic of the Philippines  
**Department of Education**

July 23, 2024


AR No: 2024-CO-04196

FOR : **GINA O. GONONG**  
Undersecretary for Curriculum and Teaching

FROM : **LYNN Z. PADILLO**  
Director III  
Officer-in-Charge, Bureau of Curriculum Development

SUBJECT : **ACTIVITY REQUEST FOR THE SPECIAL CURRICULAR PROGRAM - PROGRAM SUPPORT FUND (SCP-PSF)**

NAME OF PROGRAM(S)/PROJECT(S)	<b>SPECIAL CURRICULAR PROGRAM-PROGRAM SUPPORT FUND (SCP-PSF)</b>		
OUTPUT(S) TO BE PRODUCED AND ITS CODE(S)	Output Code	Output	Physical Target
	OC-24-BCD-SCPD-BEC-005	Provided Program Support Fund for the Special Curricular Program Implementation	1
ACTIVITY/IES TO BE REQUESTED	Activity Code	Name of Activity	
	AC-24-BCD-SCPD-BEC-005	Special Curricular Program- Program Support Fund (SCP-PSF)	

<b>ACTIVITY/IES WITH DOWNLOADING</b>	<b>Activity Code: AC-24-BCD-SCPD-BEC-005</b> <b>Activity Title: Special Curricular Program- Program Support Fund (SCP-PSF)</b>  <b>Purpose: Program Support Fund for the implementation of the Special Curricular Programs</b>  <b>Amount to be Downloaded:</b> <b>Php 161,857,068.00</b>	 <b>ANNALYN M. SEVILLA</b> <b>Undersecretary for Finance</b>										
<b>FINANCIAL REQUIREMENTS</b>	<table border="1"> <thead> <tr> <th>Activity Code</th> <th>Amount in WFP</th> <th>Amount Requested</th> </tr> </thead> <tbody> <tr> <td>AC-24-BCD-SCPD-BEC-005</td> <td>Php 165,000,000.00</td> <td>Php 161,857,068.00</td> </tr> <tr> <td><b>Total</b></td> <td></td> <td><b>Php 161,857,068.00</b></td> </tr> </tbody> </table>			Activity Code	Amount in WFP	Amount Requested	AC-24-BCD-SCPD-BEC-005	Php 165,000,000.00	Php 161,857,068.00	<b>Total</b>		<b>Php 161,857,068.00</b>
Activity Code	Amount in WFP	Amount Requested										
AC-24-BCD-SCPD-BEC-005	Php 165,000,000.00	Php 161,857,068.00										
<b>Total</b>		<b>Php 161,857,068.00</b>										
<b>SOURCE OF FUNDS</b>	<b>FY 2024 BCD BEC Fund</b>											
<b>ADMINISTRATIVE ARRANGEMENTS</b>	<table border="1"> <thead> <tr> <th>Activity Code</th> <th>Activity</th> <th>Pax</th> <th>Inclusive Dates</th> </tr> </thead> <tbody> <tr> <td>AC-24-BCD-SCPD-BEC-005</td> <td>Special Curricular Program- Program Support Fund (SCP-PSF)</td> <td></td> <td></td> </tr> </tbody> </table>	Activity Code	Activity	Pax	Inclusive Dates	AC-24-BCD-SCPD-BEC-005	Special Curricular Program- Program Support Fund (SCP-PSF)					
Activity Code	Activity	Pax	Inclusive Dates									
AC-24-BCD-SCPD-BEC-005	Special Curricular Program- Program Support Fund (SCP-PSF)											
<b>ANNEXES</b>	<b>1. Detailed Budget Estimates</b>											

All expenses incurred in this activity are subject to usual accounting and auditing rules and regulations.

AL 10.24. BCD-SCPD-BEC-1905 3101001000000000 11.10.2024 161,857,068.00

MA. EL. NT. E  
 Supervising Administrative Officer  
 OIC, Budget Division



Republic of the Philippines  
**Department of Education**

**JOINT MEMORANDUM**

**FOR :** REGIONAL DIRECTORS

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

*ANNALYN M. SEVILLA*  
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
<b>School</b>	
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
<b>Division</b>	
Monitoring and Evaluation (M&E) Fund	Php 10,000.00
<b>Region</b>	
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:

- a. SCP Implementing schools recognized by the DepEd Central Office.
- b. 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-
<p>a. <b>Learner Development.</b> 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>	<ul style="list-style-type: none"> <li>• Honoraria of experts</li> <li>• Registration fees</li> <li>• Tests and Assessment Fees</li> <li>• Laboratory Testing Fees</li> <li>• Travel and Travel-related Expenses (DTE)</li> </ul>
<p>b. <b>Capacity Building for Specialized Teachers.</b> 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>	<ul style="list-style-type: none"> <li>• Travel and Travel Related Expenses (DTE)</li> <li>• Registration Fees</li> <li>• Honoraria of non-DepEd Resource Persons</li> <li>• Tests and Assessments Fees</li> </ul>
<p>c. <b>Repair and Maintenance.</b> 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>	<ul style="list-style-type: none"> <li>• Preventive maintenance fees</li> <li>• Labor costs</li> <li>• Service fees</li> </ul>
<p>d. <b>Supplies, Materials, and Tools.</b> 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>	<ul style="list-style-type: none"> <li>• Consumables or program-specific supplies and materials</li> <li>• Subscription fees for relevant applications, software, and other online materials</li> </ul>
<p>e. <b>Small Capital Expenditure Items.</b> 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"> <li>• Computing Devices (Laptop/Desktop, etc.)</li> <li>• Printer</li> <li>• Television</li> <li>• LCD projector</li> <li>• Camera</li> <li>• Recorder</li> <li>• Radio</li> </ul>

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 [osct@deped.gov.ph](mailto:osct@deped.gov.ph)

and Office of the Assistant Secretary for Curriculum and Teaching at oasct@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