Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM
No. 1288, s. 2026

NOV 0 9 2026

DISSEMINATION AND IMPLEMENTATION GUIDELINES ON THE UTILIZATION OF THE SPECIAL CURRICULAR PROGRAMS–PROGRAM SUPPORT FUND (SCP-PSF) FOR SCHOOL YEAR (SY) 2026–2027

To: School Division Superintendents
All Others Concerned

1. Attached is Memorandum DM-OULS-2026-456 titled Implementing Guidelines on the Utilization of the Special Curricular Programs-Program Support Fund (SCP-PSF) for School Year (SY) 2026–2027.

2. Pursuant to the 1987 Philippine Constitution and Republic Act No. 10533 (Enhanced Basic Education Act of 2013), this issuance provides specific directives for the proper allocation, utilization, monitoring, and reporting of the Program Support Fund (PSF) across all authorized Special Curricular Programs (SCPs), including:

- Special Program in the Arts (SPA);
- Special Program in Foreign Language (SPFL - Chinese, French, German, Japanese, Korean, Spanish);
- Special Program in Journalism (SPJ - Elementary & Secondary);
- Special Program in Sports (SPS);
- Special Program in Science, Technology, Engineering, and Mathematics (SPSTEM - SSES & STE; and
- Special Program in Technical-Vocational Education (SPTVE).

3. All Schools Division Offices (SDOs) through their respective CID Focal Persons are directed to conduct validation of implementing schools within their division and submit consolidated accomplishment reports every 10th of the month to the CLMD through the Regional SCP Focal Person.

4. Immediate and wide dissemination of and compliance with this Memorandum are desired.

RAMIR B. UYTICO EdD, CESO III
Regional Director

Incl.: As stated
Reference: As stated
To be indicated the Perpetual Index
Under the following subjects:

CURRICULUM GUIDELINES SPECIAL CURRICULUM PROGRAM

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Republic of the Philippines

Department of Education

OFFICE OF THE UNDERSECRETARY FOR LEARNING SYSTEMS

MEMORANDUM
DM-OULS-2026-456

TO : **Regional Directors**
Schools Division Superintendents
School Heads
All Others Concerned

FROM : **CARMELA C. ORACION**
Undersecretary for Learning Systems

SUBJECT : **IMPLEMENTING GUIDELINES ON THE UTILIZATION OF THE SPECIAL CURRICULAR PROGRAMS-PROGRAM SUPPORT FUND (SCP-PSF) FOR SCHOOL YEAR (SY) 2026-2027**

DATE : **21 October 2026**

1. Pursuant to the 1987 Philippine Constitution, which mandates the protection and promotion of every citizen's right to quality education, the Department of Education (DepEd) continues to implement educational reforms to address issues of access, quality, relevance, and efficiency. Central to these reforms are the K to 12 Basic Education Program and the Basic Education Development Plan (BEDP), which aim to produce globally competitive learners equipped with 21st-century skills while preserving Filipino culture, heritage, and identity.

2. In alignment with Section 8 (Inclusiveness of Enhanced Basic Education) of the Implementing Rules and Regulations (IRR) of Republic Act No. 10533 otherwise known as the "Enhanced Basic Education Act of 2013" and DepEd Order (DO) No. 21, s. 2019, titled *Policy and Guidelines on the K to 12 Basic Education Program in the Philippines,* DepEd offers Special Curricular Programs (SCPs) to address learners' distinct physical, intellectual, psychosocial, and cultural needs. Managed by the Bureau of Curriculum Development (BCD), these programs provide specialized pathways tailored to students' strengths, interests, and aptitudes across 17 regions:

   - 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)
   - Special Program in Technical-Vocational Education (SPTVE)

3. Recognizing the specialized instructional, operational, and monitoring requirements of the SCPs, DepEd provides Program Support Funds (PSF) to support the implementation of authorized SCP-related activities and interventions in

participating schools, Schools Division Offices (SDOs), and Regional Offices (ROs), thereby enhancing access to and improving the quality and efficiency of SCP implementation.

4. Accordingly, DepEd issues these **Implementing Guidelines on the Utilization of the Special Curricular Programs-Program Support Fund (SCP-PSF) for School Year 2026-2027**. These guidelines prescribe the allocation, utilization, monitoring, and reporting of the SCP PSF in accordance with applicable laws, rules, and regulations. The detailed allocations and recipient schools are provided in the annexes to this Memorandum, as follows:

   - ***Annex A*** - *Monitoring and Evaluation (M&E) Funds for the Regional Offices Implementing the Special Curricular Programs (SCPs)*
   - ***Annex B*** - *Monitoring and Evaluation (M&E) Funds for the School Division Offices Implementing the Special Curricular Programs (SCPs)*
   - ***Annex C*** - *Implementing Schools of the Special Curricular Programs (SCPs)*
     a. *Special Program in the Arts (SPA)*
     b. *Special Program in Foreign Language (SPFL) - Chinese*
     c. *Special Program in Foreign Language (SPFL) - French*
     d. *Special Program in Foreign Language (SPFL) - German*
     e. *Special Program in Foreign Language (SPFL) - Japanese*
     f. *Special Program in Foreign Language (SPFL) - Korean*
     g. *Special Program in Foreign Language (SPFL) - Spanish*
     h. *Special Program in Journalism (SPJ) - Elementary*
     i. *Special Program in Journalism (SPJ) - Secondary*
     j. *Special Program in Sports (SPS)*
     k. *Special Program in Science and Technology Engineering Mathematics – Special Science Elementary School (SPSTEM-SSES)*
     l. *Special Program in Science and Technology Engineering Mathematics – Science Technology Engineering (SPSTEM-STE)*
     m. *Special Program in Technical Vocational Education (SPTVE)*

Scope

5. These guidelines apply to recipient ROs, SDOs, and recognized public elementary and secondary SCP-implementing schools nationwide, excluding the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM).

6. Regional Science High Schools (RSHSs) shall not be covered by the SCP-PSF, as they receive separate MOOE allocations under the General Appropriations Act (GAA).

Allocation of PSF

7. A total budget of **Two Hundred Three Million Four Hundred Thirty-Two Thousand Eight Hundred Nineteen Pesos (₱203,432,819.00)** is allocated for SCP-PSF under the FY 2026 General Appropriations Act (RA 12314), specifically under the Basic Education Curriculum (BEC) Funds. The PSF shall cover the following components:

Governance Level	Amount (PhP)	Component / Description
School	168.00	Per Capita Cost *(Elementary, per learner)*
	211.00	Per Capita Cost *(Secondary, per learner)*
	5,000.00	Fixed Cost *(per school)*

<table>
<tr><th>Governance Level</th><th>Amount (PhP)</th><th>Component / Description</th></tr>
<tr><td>Division</td><td>40,000 to 100,000</td><td>Fixed Cost (per division)
<table><tr><th>No. of implementing schools</th><th>Amount</th></tr><tr><td>1 – 25</td><td>40,000</td></tr><tr><td>26 – 50</td><td>65,000</td></tr><tr><td>51 – 75</td><td>90,000</td></tr><tr><td>76 – 100</td><td>95,000</td></tr><tr><td>101 – 125</td><td>100,000</td></tr></table></td></tr>
<tr><td>Region</td><td>50,000.00</td><td>Fixed Cost (per region)</td></tr>
</table>

8. The Regional Offices shall validate the list of SCP implementing schools and their corresponding learner enrolment prior to the downloading of funds. For this purpose, the ROs may mobilize their respective SDOs to assist in the validation process. If a school is found to have discontinued its SCP for SY 2026-2027, the corresponding allocation may be reallocated to other recognized SCP-implementing schools within the region, or be used to support monitoring and evaluation activities. The final list of recepient schools shall be certified by the Regional Director.

Eligible Activities and Expenses

9. The utilization of funds for eligible expenses shall be subject to existing budgeting, accounting, and auditing rules and regulations, including but not limited to the following issuances:

   - Executive Order (E.O.) No. 77, s. 2019 (*Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel*)
   - DepEd Order (D.O.) No. 2, s. 2018 (*Guidelines on the Allocation of Funds for Venue, Meals and Snacks, and Room. Accommodation for Official Activities Organized and Conducted by the Department of Education*);
   - Department of Budget and Management (DBM) Budget Circular No. 2007-1 (*Guidelines on the Grant of Honoraria to Lecturers, Resource Persons, Coordinator and Facilitators*); and
   - Commission on Audit (COA) Circular 2022-004 (*Guidelines on the Implementation of Section 23 of the General Provisions of Republic Act (RA) No. 11639 also known as the General Appropriations Act (GAA) for Fiscal Year (FY) 2022 relative to the increase in the capitalization threshold from 15,000.00 to P50,000.00)*

10. The activities and expenses eligible under the SCP-PSF are based on the specific needs of Special Curricular Program (SCP) learners, teachers, and implementers. These shall be limited to authorized SCP-related requirements and shall not duplicate items chargeable against the regular School Maintenance and Other Operating Expenses (MOOE). The specific eligible expenses per component are enumerated in the table below:

Component	Eligible Expenses
a. **Learner Development**. These activities aim to further develop and enhance learners' skills and competencies in their	• Honoraria of Experts/non-DepEd Resource Persons

Component	Eligible Expenses
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.	• Registration Fees • Tests and Assessment Fees • Laboratory Testing Fees • Travel-related Expenses • Facility-use Fees
b. **Capacity Building for SCP Teachers.** These activities are geared towards the professional development of teachers. Capacity building aims to develop the knowledge, skills, and attitudes 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.	
c. **Repair and Maintenance.** This component is for maintaining the facilities and equipment used in teaching and learning SCP. This includes, but is not limited to, repair and maintenance of SCP-related facilities, tools, and equipment.	• Preventive Maintenance Fees • Expenses directly related to repair and maintenance of SCP-related facilities, tools, and equipment
d. **Supplies, Materials, and Tools.** This component is for the production, development, and purchase of learning resources that contribute to teaching and learning SCP. This includes, but is not limited, to program-specific supplies, materials, tools, and consumable items.	• Program-specific supplies and materials • Subscription fees for relevant applications, software, and other online materials • Intellectual property and licensing fees
e. **ICT-related and Other Electronic Devices.** This component covers the acquisition of ICT-related equipment, electronic devices, and technology tools directly supporting SCP teaching, learning, and program implementation, subject to procurement laws and procedures, and the usual accounting and auditing rules and regulations.	• Computing Devices • Other ICT-related equipment, electronic devices, and technology tools directly supporting SCP implementation

Release of Funds

11. The Central Office, through the Finance Service-Budget Division, shall issue Sub-Allotment Release Orders (Sub-AROs) to the ROs. To facilitate timely utilization of funds, advance copies of the signed Sub-AROs may be transmitted electronically to the Regional Budget Officers, who shall furnish copies to the Regional SCP Focal Persons.

12. The monitoring and evaluation funds shall be downloaded directly to respective ROs and SDOs.

13. School-level PSF allocations shall be released through the concerned SDOs for subsequent transfer to recipient schools, as applicable. In cases where funds are further downloaded to recipient schools, the concerned schools shall ensure compliance with all fund utilization, monitoring, and reporting requirements.

14. The use of funds shall be in accordance with existing budgeting, accounting, auditing, and procurement laws, rules, and regulations.

15. Cash advances shall be liquidated immediately, and any unexpended balance shall be refunded within five (5) days after the conduct of the activity. Cash adavances and their liquidation shall be governed by existing auditing rules and regulations, including to COA Circular No. 97-002 dated February 10, 1997 (*Restatement with amendments of the rules and regulations on the granting, utilization and liquidation of cash advances provided for under COA Circular No. 90-331 dated May 3, 1990*).

16. In accordance with the Cash-Based Budgeting System, the funds herein must be obligated and disbursed on or before December 31, 2027, consistent with Republic Act No. 12314, or the General Appropriations Act for 2026 and National Budget Circular (NBC) No. 599 (Guidelines on the Release of Funds for FY 2026).

17. Any excess amount or resulting balance may be utilized for expenses related to the implementation of Special Curricular Programs, subject to existing budgeting, accounting, auditing, and procurement laws, rules, and regulations. For this purpose, "related expenses" shall refer to those that contribute to a common particular outcome aligned with the objective of this issuance, specifically involving operational requirements or support services essential to program delivery. These may include:
    a. Procurement of semi-expendable items (goods below the capitalization threshold);
    b. Conduct of workshops and capacity-building activities;
    c. Travel expenses; and
    d. Other day-to-day operational needs directly supporting program implementation.

18. All procured items shall be stored in designated, secure, clean, and dry areas to prevent loss, damage, and deterioration. Implementing units shall maintain updated inventory records and assign accountable personnel to oversee the proper handling and safekeeping of such items. Regular inspection and physical inventory shall be conducted, and any loss, damage, or unserviceable items shall be reported and managed in accordance with existing DepEd property and auditing policies.

19. The Curriculum and Learning Management Division Chief or their designate shall prepare a consolidated Accomplishment Report to be submitted on the 10th of each month. ROs shall submit the approved accomplishment reports to the Office of the Director-BCD through bcd.od@deped.gov.ph. The template for the accomplishment report is provided in ***Annex D***.

20. For further information and clarifications, all concerned may contact the **Office of the Undersecretary for Learning Systems** at ouct@deped.gov.ph, the **Bureau of Curriculum Development** at bcd.od@deped.gov.ph, or the following **SCP-PSF focal persons**:
    Ma. Melissa D. Albino - Supervising Education Program Specialist
    Ma. Trixia Camille Jayme - Supervising Education Program Specialist

21. Immediate dissemination of this Memorandum is directed.

Copy Furnished:

OFFICE OF THE SECRETARY

WILFREDO E. CABRAL
Undersecretary for Human Resources and Organizational Development

MALCOLM S. GARMA
Undersecretary for Operations

Annex A

Monitoring and Evaluation (M&E) Funds for the Regional Offices Implementing the Special Curricular Programs (SCPs)

Region	Amount
Region I	50,000.00
Region II	50,000.00
Region III	50,000.00
Region IV-A	50,000.00
Region IV-B	50,000.00
Region V	50,000.00
Region VI	50,000.00
Region VII	50,000.00
Region VIII	50,000.00
Region IX	50,000.00
Region X	50,000.00
Region XI	50,000.00
Region XII	50,000.00
Region XIII	50,000.00
CAR	50,000.00
NCR	50,000.00
NIR	50,000.00
TOTAL	**850,000.00**

Annex B

Monitoring and Evaluation (M&E) Funds for the School Division Offices Implementing the Special Curricular Programs (SCPs)

Region		Division	No. of Schools	Amount
Region I (14 Divisions)				
1	I	Ilocos Norte	16	40,000.00
2	I	Ilocos Sur	10	40,000.00
3	I	La Union	17	40,000.00
4	I	Pangasinan I	15	40,000.00
5	I	Pangasinan II	29	65,000.00
6	I	Alaminos City	3	40,000.00
7	I	Batac City	2	40,000.00
8	I	Candon City	1	40,000.00
9	I	Dagupan City	4	40,000.00
10	I	Laoag City	4	40,000.00
11	I	San Carlos City	3	40,000.00
12	I	San Fernando City	2	40,000.00
13	I	Urdaneta City	4	40,000.00
14	I	Vigan City	2	40,000.00
			112	**585,000.00**
Region II (9 Divisions)				
15	II	Batanes	5	40,000.00
16	II	Cagayan Province	43	65,000.00
17	II	Isabela	33	65,000.00
18	II	Nueva Vizcaya	20	40,000.00
19	II	Quirino	6	40,000.00
20	II	Cauayan City	13	40,000.00
21	II	Ilagan City	10	40,000.00
22	II	Santiago City	7	40,000.00
23	II	Tuguegarao City	10	40,000.00
			147	**410,000.00**
Region III (21 Divisions)				
24	III	Aurora	10	40,000.00
25	III	Bataan	17	40,000.00
26	III	Baliwag City	13	40,000.00

Region		Division	No. of Schools	Amount
27	III	Bulacan	87	95,000.00
28	III	Nueva Ecija	70	90,000.00
29	III	Pampanga	32	65,000.00
30	III	Tarlac	93	95,000.00
31	III	Zambales	34	65,000.00
32	III	Angeles City	7	40,000.00
33	III	Balanga City	4	40,000.00
34	III	Cabanatuan City	12	40,000.00
35	III	Gapan City	7	40,000.00
36	III	Mabalacat City	8	40,000.00
37	III	Malolos City	4	40,000.00
38	III	Meycauayan City	9	40,000.00
39	III	Olongapo City	13	40,000.00
40	III	San Fernando City	2	40,000.00
41	III	San Jose City	6	40,000.00
42	III	San Jose del Monte City	18	40,000.00
43	III	Science City of Muñoz	6	40,000.00
44	III	Tarlac City	6	40,000.00
			458	**1,050,000.00**
Region IV-A (25 Divisions)				
45	IV-A	Batangas	22	40,000.00
46	IV-A	Cavite	42	65,000.00
47	IV-A	Laguna	8	40,000.00
48	IV-A	Quezon	18	40,000.00
49	IV-A	Rizal	38	65,000.00
50	IV-A	Antipolo City	3	40,000.00
51	IV-A	Bacoor City	3	40,000.00
52	IV-A	Batangas City	16	40,000.00
53	IV-A	Biñan City	7	40,000.00
54	IV-A	Calaca City	3	40,000.00
55	IV-A	Cabuyao City	9	40,000.00
56	IV-A	Calamba City	5	40,000.00
57	IV-A	Carmona City	2	40,000.00
58	IV-A	Cavite City	8	40,000.00
59	IV-A	Dasmariñas City	11	40,000.00
60	IV-A	Imus City	1	40,000.00
61	IV-A	Lipa City	8	40,000.00
62	IV-A	Lucena City	3	40,000.00
63	IV-A	San Pablo City	4	40,000.00
64	IV-A	Sta. Rosa City	1	40,000.00
65	IV-A	Tanauan City	11	40,000.00
66	IV-A	Tayabas City	10	40,000.00

Region		Division	No. of Schools	Amount
67	IV-A	General Trias City	6	40,000.00
68	IV-A	San Pedro City	4	40,000.00
69	IV-A	Sto. Tomas City	3	40,000.00
			246	**1,050,000.00**
Region IV-B (7 Divisions)				
70	IV-B	Marinduque	19	40,000.00
71	IV-B	Occidental Mindoro	8	40,000.00
72	IV-B	Oriental Mindoro	30	65,000.00
73	IV-B	Palawan	8	40,000.00
74	IV-B	Romblon	8	40,000.00
75	IV-B	Calapan City	8	40,000.00
76	IV-B	Puerto Princesa City	3	40,000.00
			84	**305,000.00**
Region V (13 Divisions)				
77	V	Albay	16	40,000.00
78	V	Camarines Norte	18	40,000.00
79	V	Camarines Sur	25	40,000.00
80	V	Catanduanes	7	40,000.00
81	V	Masbate	29	65,000.00
82	V	Sorsogon	25	40,000.00
83	V	Iriga City	4	40,000.00
84	V	Legazpi City	4	40,000.00
85	V	Ligao City	3	40,000.00
86	V	Masbate City	1	40,000.00
87	V	Naga City	4	40,000.00
88	V	Sorsogon City	7	40,000.00
89	V	Tabaco City	3	40,000.00
			146	**545,000.00**
Region VI (8 Divisions)				
90	VI	Aklan	21	40,000.00
91	VI	Antique	25	40,000.00
92	VI	Capiz	47	65,000.00
93	VI	Guimaras	5	40,000.00
94	VI	Iloilo	67	90,000.00
95	VI	Iloilo City	8	40,000.00
96	VI	Passi City	2	40,000.00
97	VI	Roxas City	8	40,000.00
			183	**395,000.00**
NIR (20 Divisions)				
980	NIR	Negros Occidental	45	65,000.00
99	NIR	Negros Oriental	20	40,000.00
100	NIR	Siquijor	13	40,000.00