



Republic of the Philippines  
Department of Education  
Region VII, Central Visayas  
DIVISION OF CEBU PROVINCE  
IPHO Bldg., Sudlon, Lahug, Cebu City



October 12, 2013

**DIVISION MEMORANDUM**

No. 688, s. 2013

**GUIDELINES ON THE UTILIZATION OF SUPPORT FUND TO SECONDARY SCHOOLS  
WITH SPECIAL PROGRAMS FOR THE ARTS AND SPORTS  
FOR SY 2013-2014**

To: OIC, Assistant Superintendents  
Division Supervisors/Coordinators  
District Supervisors/OICs  
Secondary School Heads

1. Attached is a copy of DepEd ORDER No. 41, s. 2013, dated September 19, 2013, entitled, "***Guidelines on the Utilization of Support Fund to Secondary Schools with Special Programs for the Arts and Sports***" for the information and guidance of all concerned.
2. For more information and inquiries, all concerned may contact the **Director, Bureau of Secondary Education**, 3<sup>rd</sup> Floor Bonifacio Building, DepEd Central Office, DepEd Complex, Meralco Avenue, Pasig City at telefax no.: (02) 632-7586 or at email address: [bse.deped@yahoo.com](mailto:bse.deped@yahoo.com).
3. Immediate dissemination of and strict compliance with this Memorandum is desired.

  
**ARDEN D. MONISIT, Ed. D.**  
Schools Division Superintendent



Republic of the Philippines  
**Department of Education**

19 SEP 2013

DepEd O R D E R  
 No. 41, s. 2013

**GUIDELINES ON THE UTILIZATION OF SUPPORT FUND TO SECONDARY  
 SCHOOLS WITH SPECIAL PROGRAMS FOR THE ARTS AND SPORTS  
 FOR SY 2013-2014**

To: Undersecretaries  
 Assistant Secretaries  
 Bureau Directors  
 Directors of Services, Centers and Heads of Units  
 Regional Secretary, ARMM  
 Regional Directors  
 Schools Division/City Superintendents  
 Heads, Public Secondary Schools

1. In line with the thrust to improve the quality of teaching and performance of talented secondary school students, the Department of Education (DepEd) implemented the Special Program for the Arts (SPA) and the Special Program for Sports (SPS) since 2000 in selected public secondary schools nationwide. The schools offering SPA and SPS provide development opportunities to high school students with high inclination and potential for arts and sports.
2. As a support to the program, a developmental fund amounting to Five Hundred Thousand Pesos (P 500,000.00) was granted to 17 recipient schools of SPA and SPS for three consecutive years, from 2008 to 2010, to augment their regular Maintenance and Other Operating Expenses (MOOE). The 17 expansion schools of the two programs, which started to receive the support fund in 2011, shall continue to receive the same amount for 2013. The lists of 2011-2013 recipient schools of SPA and SPS are contained in Enclosure Nos. 1 and 2.
3. The recipient schools were selected by the DepEd regional offices (ROs) based on teacher qualifications, availability of support facilities and equipment, and compliance with the criteria and standards set for those with special curricular programs or offerings.
4. The schools shall serve as the center for arts and sports development in the division. They will provide opportunities for students to develop their talents and skills in the arts and sports, and to produce trainers and mentors for other schools in the division intending to implement the same program.
5. The funds shall be utilized for the following purposes as reflected in the schools' Annual Implementation Plan:
  - a. Student development activities, such as training, workshop, and participation in DepEd-approved festivals and competitions;
  - b. Professional Training and Development of teachers and administrators on relevant topics in sports or arts-related seminars sponsored or authorized by DepEd and payment of tuition and miscellaneous expenses of teachers enrolled in sports or arts-related graduate programs; and
  - c. Purchase of supplies related to art, music and sports; costumes, uniforms and instructional materials in the different arts and sports areas.

6. The following expenditures **shall not be allowed** under the fund:
  - a. Personal Services such as salaries and honoraria;
  - b. Operational expenses such as utilities (water, electricity, janitorial and security services) funded from regular MOOE; and
  - c. Capital Outlay items, such as musical equipment and computers, and major repairs of equipment and laboratories.
  
7. Upon release of the allotment by the Department of Budget and Management (DBM) to DepEd Central Office (CO), the Budget Division-Finance and Management Service (FMS) shall issue Sub-Allotment Release Order (Sub-ARO) to the schools with financial autonomy or implementing units (IUs) and/or through the schools division offices (DOs) for schools without fiscal autonomy. After receipt of the Sub-ARO, the secondary IUs and the DOs shall request from the concerned DBM regional offices (ROs) the corresponding cash requirements or Notice of Cash Allocation (NCA).
  
8. Management and disbursement of the funds, including the submission of quarterly physical and financial accomplishment reports on every third day of the month of the succeeding quarter (April 3, July 3, October 3 and January 3) using the prescribed template in Enclosure No. 3 to the schools division office concerned, shall be the responsibility of the school heads of the implementing schools subject to the usual accounting and auditing rules and regulations.
  
9. The DO shall conduct progress monitoring of the implementation of the planned activities of the program and submit the consolidated Physical and Financial Accomplishments using Enclosure No. 4 on every fifth day of the month of the succeeding quarter (April 5, July 5, October 5 and January 5) to the RO concerned, copy furnished the BSE, DepEd CO through email address: [bse.deped@yahoo.com](mailto:bse.deped@yahoo.com) and Office of the Planning Service-Planning and Programming Division (OPS-PPD), DepEd Complex, Meralco Avenue, Pasig City through email address: [opsppd.deped@gmail.com](mailto:opsppd.deped@gmail.com).
  
10. The RO shall conduct quality assurance on the effective delivery of SPA and SPS programs based on standards and shall extend technical assistance to DO where the school is located.
  
11. To ensure effective and efficient implementation of the program, an evaluation shall be conducted by a composite task force in coordination with the OPS.
  
12. All existing Orders and Memoranda inconsistent with this Order are rescinded. These guidelines shall remain in force and in effect, unless sooner repealed, amended, or rescinded.
  
13. For more information and inquiries, all concerned may contact the **Director, Bureau of Secondary Education**, 3<sup>rd</sup> Floor Bonifacio Building, DepEd Central Office, DepEd Complex, Meralco Avenue, Pasig City at telefax no.: (02) 632-7586 or at email address: [bse.deped@yahoo.com](mailto:bse.deped@yahoo.com).
  
14. Immediate dissemination of and strict compliance with this Order is directed.

  
**BR. ARMIN A. LUISTRO FSC**  
Secretary

Encls.:

As stated

Reference:

DepEd Order No.: 56, s. 2012

To be indicated in the Perpetual Index  
under the following subjects:

ALLOCATION  
FUNDS  
POLICY  
PROGRAMS  
PROJECTS  
SCHOOLS

SMA, DO Guidelines of Support Fund to Secondary Schools with SPA/SPS  
0683-July 22/25/August 2/6/13/September 4/9, 2013/9-17

**(Enclosure No. 3 to DepEd Order No. 41, s. 2013)**

**PHYSICAL AND FINANCIAL ACCOMPLISHMENTS**  
for the Quarter Ending \_\_\_\_\_

School Name \_\_\_\_\_ Date: \_\_\_\_\_  
 School ID (EBEIS): \_\_\_\_\_ Date: \_\_\_\_\_  
 Division: \_\_\_\_\_ Date: \_\_\_\_\_  
 Region: \_\_\_\_\_ Date: \_\_\_\_\_

Amount of subsidy received: \_\_\_\_\_  
 Check No.: \_\_\_\_\_  
 Amount Utilized: \_\_\_\_\_  
 Amount Liquidated: \_\_\_\_\_

| Component/Activities  | Unit of Measure                                     | Annual Targets |     |           |     | Targets  |     |           |      | Accomplishments |           | Remarks |
|---|---|----------------|-----|-----------|-----|----------|-----|-----------|------|-----------------|-----------|---------|
|   |   | Physical       |     | Financial |     | Physical |     | Financial |      | Physical        | Financial |         |
|   |   | (3)            | (4) | (5)       | (6) | (7)      | (8) | (9)       | (10) |                 |           |         |
| <b>Component 1: Learner Development</b><br>Activity 1<br>Activity n             | No. of learners benefitted                          |                |     |           |     |          |     |           |      |                 |           |         |
| <b>Component 2: Capacity Building</b><br>Activity 1<br>Activity n               | No. of teachers benefitted<br>No. of SHs benefitted |                |     |           |     |          |     |           |      |                 |           |         |
| <b>Component 3: Learning Materials (LMs)</b><br>Activity 1<br>Activity n        | No. of LMs developed<br>No. of LMs procured         |                |     |           |     |          |     |           |      |                 |           |         |
| <b>Component 4: Monitoring and Evaluation</b><br>Activity 1<br>Activity n       | No. of classes observed                             |                |     |           |     |          |     |           |      |                 |           |         |
| <b>Component 5: Advocacy</b><br>Activity 1<br>Activity n                        | No. of advocacy activities conducted                |                |     |           |     |          |     |           |      |                 |           |         |
| <b>Component 6: Research</b><br>Activity 1<br>Activity n                        | No. of research conducted                           |                |     |           |     |          |     |           |      |                 |           |         |
| <b>Component 7: Assessment</b><br>Activity 1<br>Activity n<br>Others: (Specify) | No. of assessment conducted                         |                |     |           |     |          |     |           |      |                 |           |         |

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_  
 Approved by: \_\_\_\_\_ Date: \_\_\_\_\_  
 School Head \_\_\_\_\_

**INSTRUCTIONS**

- The physical and financial accomplishment report shall reflect the school's actual physical accomplishments vis-a-vis the quarterly targets of the proposed activities to be charged to the subsidy, as reflected in the school's Annual Implementation Plan.
- Column 1 shall reflect the Components and Activities. Classify the activities to the components that it will support/pursue.
- Column 2 shall reflect the Unit of Measure.
- Column 3 shall reflect the Annual Physical Targets.
- Column 4 shall reflect the Annual Financial Targets.
- Column 5 shall reflect the physical targets intended for the given quarter.
- Column 6 shall reflect the financial targets intended for the given quarter.
- Column 7 shall reflect the physical accomplishment for the given quarter.
- Column 8 shall reflect the financial accomplishment for the given quarter.
- Column 9 shall reflect the difference between column 7 and column 5.
- Column 10 shall reflect the reason for variance.

**(Enclosure No. 4 to DepEd Order No. 41, s. 2013)**

(Part 1)

**PHYSICAL AND FINANCIAL ACCOMPLISHMENTS**  
for the Quarter Ending \_\_\_\_\_

| Division: _____ |           | PHYSICAL                   |                       |                      |                     |                         |                                      |                           |                             |                            |                       |                            |                      |                     |                         | Remarks                              |                           |                             |      |      |
|-----------------|-----------|----------------------------|-----------------------|----------------------|---------------------|-------------------------|--------------------------------------|---------------------------|-----------------------------|----------------------------|-----------------------|----------------------------|----------------------|---------------------|-------------------------|--------------------------------------|---------------------------|-----------------------------|------|------|
| School Name     | School ID | TARGETS                    |                       |                      |                     |                         |                                      |                           | ACTUAL ACCOMPLISHMENT       |                            |                       |                            |                      |                     |                         |                                      | Variance                  |                             |      |      |
|                 |           | Capacity Building          | Pupil/ Student Dev't  | Learning Materials   | Monitoring          | Advocacy                | Research                             | Assessment                | Capacity Building           | Learner Dev't              | Learning Materials    | Monitoring                 | Advocacy             | Research            | Assessment              |                                      |                           |                             |      |      |
| (1)             | (2)       | No. of teachers benefitted | No. of SHs benefitted | No. of LMs developed | No. of LMs procured | No. of schools observed | No. of advocacy activities conducted | No. of research conducted | No. of assessment conducted | No. of teachers benefitted | No. of SHs benefitted | No. of learners benefitted | No. of LMs developed | No. of LMs procured | No. of classes observed | No. of advocacy activities conducted | No. of research conducted | No. of assessment conducted | (21) | (22) |
|                 |           | (3)                        | (4)                   | (6)                  | (7)                 | (8)                     | (9)                                  | (10)                      | (11)                        | (12)                       | (13)                  | (14)                       | (15)                 | (16)                | (17)                    | (18)                                 | (19)                      | (20)                        |      |      |
| <b>TOTAL</b>    |           |                            |                       |                      |                     |                         |                                      |                           |                             |                            |                       |                            |                      |                     |                         |                                      |                           |                             |      |      |

|  |  |
|--|--|
| TOTAL NUMBER OF SCHOOLS BENEFITTED:                    |  |
| TOTAL NUMBER OF SCHOOLS MONITORED:                     |  |
| TOTAL NUMBER OF SCHOOLS PROVIDED TECHNICAL ASSISTANCE: |  |

Prepared by: \_\_\_\_\_  
Approved by: \_\_\_\_\_  
Date: \_\_\_\_\_

Schools Division Superintendent

| Division: _____             |                    | Region: _____                  |                                | FINANCIAL IN ABSOLUTE VALUE   |                         |                                     |              |                                     |                              |            |          |          |                       |                         |      |   |                    |      |                                |                              |                              |                                |          |         |      |      |                            |      |      |                             |  |  |                             |  |  |
|-----------------------------|--------------------|--------------------------------|--------------------------------|---|-------------------------|-------------------------------------|--------------|-------------------------------------|------------------------------|------------|----------|----------|-----------------------|-------------------------|------|---|--------------------|------|--------------------------------|------------------------------|------------------------------|--------------------------------|----------|---------|------|------|----------------------------|------|------|-----------------------------|--|--|-----------------------------|--|--|
| Name of School              | School ID          | Total Allotment                | Amount Utilized                | Amount Liquidated   | TARGETS (PROPOSED)      |                                     |              |                                     |                              |            |          |          | ACTUAL ACCOMPLISHMENT |                         |      |   |                    |      |                                |                              |                              |                                |          |         |      |      |                            |      |      |                             |  |  |                             |  |  |
|                             |                    |                                |                                |   | Capacity Building       |                                     | Leamer Dev't | Learning Materials                  |                              | Monitoring | Advocacy | Research | Assessment            | Capacity Building       |      | Amount Utilized for Learner Development | Learning Materials |      | Amount Utilized for Monitoring | Amount Utilized for Advocacy | Amount Utilized for Research | Amount Utilized for Assessment | Variance | Remarks |      |      |                            |      |      |                             |  |  |                             |  |  |
| Allocation for Teachers     | Allocation for SHs | Allocation for LMs development | Allocation for LMs procurement | Amount Utilized for Teachers  | Amount Utilized for SHs | Amount Utilized for LMs development |              | Amount Utilized for LMs procurement | Amount Utilized for Teachers |            |          |          |                       | Amount Utilized for SHs | (18) |   | (19)               | (20) |                                |                              |                              |                                |          |         | (21) | (22) | (23)                       | (24) | (25) |                             |  |  |                             |  |  |
| (1)                         | (2)                | (3)                            | (4)                            | (5)   | (6)                     | (7)                                 | (8)          | (9)                                 | (10)                         | (11)       | (12)     | (13)     | (14)                  | (15)                    | (16) | (17)                                    | (18)               | (19) | (20)                           | (21)                         | (22)                         | (23)                           | (24)     | (25)    |      |      |                            |      |      |                             |  |  |                             |  |  |
|                             |                    |                                |                                |   |                         |                                     |              |                                     |                              |            |          |          |                       |                         |      |   |                    |      |                                |                              |                              |                                |          |         |      |      |                            |      |      |                             |  |  |                             |  |  |
|                             |                    |                                |                                | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">TOTAL AMOUNT OF ALLOCATION</td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> <tr> <td>TOTAL AMOUNT OF UTILIZATION</td> <td></td> <td></td> </tr> <tr> <td>TOTAL AMOUNT OF LIQUIDATION</td> <td></td> <td></td> </tr> </table> |                         |                                     |              |                                     |                              |            |          |          |                       |                         |      |   |                    |      |                                |                              |                              |                                |          |         |      |      | TOTAL AMOUNT OF ALLOCATION |      |      | TOTAL AMOUNT OF UTILIZATION |  |  | TOTAL AMOUNT OF LIQUIDATION |  |  |
| TOTAL AMOUNT OF ALLOCATION  |                    |                                |                                |   |                         |                                     |              |                                     |                              |            |          |          |                       |                         |      |   |                    |      |                                |                              |                              |                                |          |         |      |      |                            |      |      |                             |  |  |                             |  |  |
| TOTAL AMOUNT OF UTILIZATION |                    |                                |                                |   |                         |                                     |              |                                     |                              |            |          |          |                       |                         |      |   |                    |      |                                |                              |                              |                                |          |         |      |      |                            |      |      |                             |  |  |                             |  |  |
| TOTAL AMOUNT OF LIQUIDATION |                    |                                |                                |   |                         |                                     |              |                                     |                              |            |          |          |                       |                         |      |   |                    |      |                                |                              |                              |                                |          |         |      |      |                            |      |      |                             |  |  |                             |  |  |

Prepared by: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Approved by: \_\_\_\_\_  
 Schools Division Superintendent