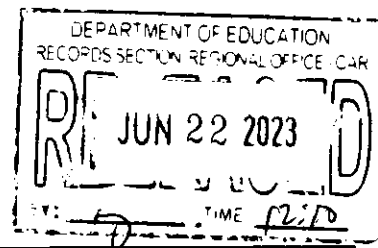




Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION



20 June 2023

REGIONAL MEMORANDUM

No. 291-2023

**REITERATION ON THE UTILIZATION OF PROGRAM SUPPORT FUNDS AND
SUBSIDY FOR THE PRINTING OF LOCALLY DEVELOPED ALS LEARNING
RESOURCES**

To: Assistant Regional Director
Schools Division Superintendents
All Schools Division Offices
All Others Concerned

1. Relative to the downloading of ALS Program Support Fund and Subsidy for the Printing of Locally Developed ALS Learning Resources, this office reiterates that Schools Division Offices shall ensure proper utilization of the funds for the purpose and considerations provided under DepEd Order No. 28, s. 2022 titled ***“Implementing Guidelines on the Release, Receipt and Utilization, Monitoring and Reporting Program Support Funds (PSF) for Alternative Learning System (ALS) for Calendar Year 2022 and the Years Thereafter”*** dated June 20, 2022 and DepEd Order No. 12, s. 2022 titled ***“Policy Guidelines for the Provision of Learning Resources and Needed Devices and Equipment and Funding Relevant Activities for the Implementation of Basic Education-Learning Continuity Plan (BE-LCP)”***.
2. The downloaded Program Support Funds shall be used for the following activities:
 - a. program management like meetings, monitoring and evaluation by RO/SDO, expenses relative to ALS Presentation Portfolio Assessment (except payment of honorarium), activities and expenses to address operational concerns/issues;
 - b. conduct of ALS CLC Inventory and Literacy Mapping;
 - c. capacity building like training and workshops and conduct of learner development programs;
 - d. teaching and learning resources like development, contextualization and printing/reproduction of ALS teaching and learning resources, teaching and learning supplies and materials, printing of assessment forms and expenses incurred for radio-based instructions; and
 - e. other eligible expenses stipulated in DO No. 28, s. 2022.
3. The downloaded subsidy for the printing and reproduction of locally developed ALS LRs shall be used solely for the printing/reproduction of SLMs provided by the Bureau of Alternative Education.



Address: Wangal, La Trinidad, Benguet, 2601

Telephone No: (074) 422 – 1318

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4. Attached are the copies of the guidelines for reference and guidance (see *Enclosures 1 and 2*).
5. SDO Focal Persons shall submit to this office a consolidated quarterly report on the utilization of the PSF and subsidy duly signed by the Schools Division Superintendent through email at _____, following the template in *Enclosure 3*.
6. For inquiries, please contact OIC – CLMD Rosita C. Agnasi through _____.
7. Immediate and widest dissemination of and compliance with this Memorandum is directed.


ESTELA P. LEON-CARIÑO EdD, CESO III
Director IV/ Regional Director 

Digitally signed by Carino
Estela Leon
Date: 2023.06.22 09:50:37
+08'00'

Enclosures: As attached
CLMD/RCA/abl



Enclosure 1 to RM ~~291-2023~~
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Republic of the Philippines
Department of Education

20 JUN 2022

DepEd ORDER
No. 028 s. 2022

**IMPLEMENTING GUIDELINES ON THE RELEASE, RECEIPT, UTILIZATION,
MONITORING AND REPORTING OF PROGRAM SUPPORT FUNDS
FOR ALTERNATIVE LEARNING SYSTEM FOR CALENDAR
YEAR 2022 AND YEARS THEREAFTER**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Implementing Guidelines on the Release, Receipt, Utilization, Monitoring and Reporting of Program Support Funds (PSF) for Alternative Learning System (ALS) for Calendar Year 2022 and Years Thereafter**.
2. The guidelines aim to support the field offices in order to prepare for the implementation and operationalization of Republic Act No. 11510¹, also known as the Alternative Learning System Act and its Implementing Rules and Regulations (IRR), and to promote and support the program management activities and capacity building programs for ALS implementers, especially for the roll out of the ALS K to 12 Basic Education Curriculum. This is in line with the thrust of DepEd to strengthen and expand the ALS Program, to pivot from access to quality consistent with *Sulong Edukalidad* and to comply with the **COVID-19 Alert Level System set by the national and local Inter-Agency Task Force for the Management of Emerging and Infectious Diseases (IATF)**.
3. The PSF shall be downloaded to all DepEd regional offices (ROs), except the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)², and may be further downloaded to the schools division offices (SDOs).
4. This DepEd Order repeals and supersedes **DepEd Order No. 027, s. 2021** on the Implementing Guidelines on the Release, Utilization, Monitoring and Reporting of Program Support Funds (PSF) for Alternative Learning System (ALS) for Calendar Year 2021.
5. This DO shall take effect upon its approval. Certified true copies of this DepEd Order shall be filed with the University of the Philippines Law Center-Office of the National Administrative Register (UP LC-ONAR), UP Diliman, Quezon City.

¹ An Act Institutionalizing the Alternative Learning System in the Basic Education for Out-of-School Children in Special Cases and Adults, and Appropriating Funds Therefor

² *Philippines Act No. 11054 Organic Law for the Bangsamoro Autonomous Region in Muslim Mindanao, 2018, Art V, Sec. 2.*

6. For more information, please contact the **Program Management and Systems Development Division of the Bureau of Alternative Education**, 5th Floor, Bonifacio Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at bae.pmsdd@deped.gov.ph or at telephone number (02) 8636-3603.

7. Immediate dissemination of and strict compliance with this Order is directed.


LEONOR MAGTOLIS BRIONES
Secretary

Encls.:
As stated



Reference:
DepEd Order No. (027, s. 2021)

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

ALTERNATIVE LEARNING SYSTEM
FUNDS
MONITORING AND EVALUATION
PROGRAMS
PROJECTS



**IMPLEMENTING GUIDELINES ON THE RELEASE, RECEIPT, UTILIZATION,
MONITORING AND REPORTING OF PROGRAM SUPPORT FUNDS
FOR ALTERNATIVE LEARNING SYSTEM FOR CALENDAR
YEAR 2022 AND YEARS THEREAFTER**

I. Rationale and Objectives

1. Pursuant of its goal to provide quality, inclusive, relevant, and liberating learning opportunities, the Department of Education (DepEd) is expanding and strengthening Alternative Learning System (ALS) programs.
2. The roll-out of the ALS K to 12 Basic Education Curriculum (BEC) required systems improvements of the following ALS components: curriculum contextualization, literacy mapping, learner assessment tools, monitoring and evaluation framework, learning resource development, and system support components such as capability building, advocacy, social mobilization, and partnership strategies, and inclusion of ALS in the school-based management. To ensure that all systems improvements in ALS are aligned with the overall strategic direction of the Department of Education (DepEd), a comprehensive Five-Year ALS Strategic Roadmap (2019-2024) was developed.
3. One of the strategic goals of the ALS Five-Year Strategic Roadmap is to improve the quality and relevance of the ALS program through the full implementation of the ALS K to 12 BEC. This shall entail intensive, comprehensive, and continuous capacity building for all ALS field implementers on program delivery and assessment tools and learning materials designed to cover the new competencies in the ALS K to 12 BEC.
4. In support of meeting the objectives of Republic Act No. 11510¹, also known as the Alternative Learning System Act and its Implementing Rules and Regulations (IRR), there is a need to allocate fund support to the field offices in order to prepare for the implementation and operationalization of the ALS Act.
5. The COVID-19 pandemic posed many challenges in the implementation and delivery of basic education in the country. Consistent with the Department's thrust of having learning opportunities available to all the learners through the Basic Education Learning Continuity Plan (BE-LCP), and to uphold the rights of the out-of-school children in special cases, youth, and adults to access to basic education services, the Bureau of Alternative Education (BAE) shall ensure that the delivery of the ALS program continues during this pandemic.
6. While the BAE wants to ensure the continuity of the strategic directions set in the ALS Five-Year Roadmap, and ensure that the objectives of the ALS Act and its IRR are achieved, existing policies lack provisions that comply with the prescribed health and safety standards to address the challenges in implementation and delivery of the ALS program during and after the COVID-19 public health emergency.

¹ An Act Institutionalizing the Alternative Learning System in the Basic Education for Out-of-School Children in Special Cases and Adults, and Appropriating Funds Therefor

7. In 2021, through the allocated PSF to the Regional Offices, the ALS Senior High School (SHS) program was piloted in select Schools Division Offices (SDOs); two (2) Presentation Portfolio Assessment (PPA) were conducted in lieu of the Accreditation and Equivalency (A&E) Test. Through the PPA, ALS Elementary Level and Junior High School Level completers of School Year 2019 - 2020 and 2020-2021, were given the chance to be promoted to the next learning level; and there was an adequate supply of learning and teaching materials.
8. For the same purpose, **Program Support Funds (PSF)** shall be allocated to support the Regional Offices (ROs), except the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)² in their ALS-related activities to ensure that system improvements are carried out and the quality of program delivery is based on the health, safety, and community quarantine standards, and to ensure the continuity and sustainability of the implementation and delivery of ALS programs.
9. These guidelines aim to ensure that the utilization of funds in support of ALS Program implementation at the Regional Offices (ROs) is strategically, efficiently, and effectively managed during and after the COVID-19 public health emergency.

II. Scope

10. These guidelines shall provide the rules for release, receipt, utilization, monitoring, and reporting of the Program Support Funds for ALS program implementation at the level of the ROs, except the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) for Calendar Year 2022 and years thereafter. Said PSF may be further downloaded to the Schools Division Offices (SDOs) or to the School Level as may be deemed necessary by the Regional Offices.

III. Definition of Terms

11. For purposes of these guidelines, the following terms are defined/ understood as follows:
 - **ALS Five-Year Strategic Planning** - refers to the five-year (2019-2024) strategic plan/roadmap of the ALS Program to ensure that the systems improvements of the ALS K to 12 Basic Education Curriculum (known as the ALS 2.0) are aligned with the strategic directions of the Department of Education to (i) Expand Access to Basic Education, (ii) Improve Quality and Relevance, and (iii) Modernize Education Management and Governance.
 - **Alternative Learning System Act** - refers to Republic Act 11510 - An Act Institutionalizing the Alternative Learning System in Basic Education for Out-of-School Children in Special Cases and Adults and Appropriating Funds Therefor.
 - **Annual Implementation Plan (AIP)** is a year-by-year plan that contains the specific activities, output, required resources, schedule, and individual/s

² Philippines. Act No. 11054, *Organic Law for the Bangsamoro Autonomous Region in Muslim Mindanao*, 2018, Art V, Sec 2.

who will be accountable for school/Community Learning Centers Priority Improvement Areas (PIAs).

- **Capacity Building** – includes training-workshop (online or blended or face to face (if allowed by IATF and LGUs) for ALS implementers on the implementation of the ALS K to 12 Basic Education Curriculum.
- **COVID-19 Alert Level System** refers to the new Community Quarantine Classifications for dealing with COVID-19 covering entire cities, municipalities and/or regions; aimed to manage and minimize the risk of the disease through System Indicators, Triggers and Thresholds determined by the IATF to specify the public health and social measures to be taken in relation to the COVID-19 response, as may be updated based on new scientific knowledge, information about the effectiveness of control measures in the country and overseas, and its application¹.
- **Implementing Units (IUs)** refer to public elementary and secondary schools directly receiving cash allocations, capable of administering its own funds, carrying out specific substantive functions and directly implementing the Programs Activities Projects (PAPs) of the Department.
- **Minimum Public Health Standards** – guidelines set by the Department of Health (DOH), as well as, relevant guidelines issued by government agencies to aid all sectors in all settings to implement interventions (NPI) which refer to public health measures that do not involve vaccines, medications or other pharmaceutical interventions, that individuals and communities can carry in order to reduce transmission rates, contact rates, and the duration of infectiousness of individuals in the population to mitigate COVID-19.
- **Non-Implementing Units (Non-IUs)** refer to public elementary and secondary schools that do not directly receive cash allocations. These schools are under the direct supervision of the Schools Division Offices.
- **Operational Concerns/Issues** – challenges in implementing policies/directives which may be addressed by existing processes and systems, such as administrative matters (e.g. lack of resources, management style, and attitude and behavior of people).
- **Operationalization** – refers to the process by which plans, concepts, programs, provisions (in the law) are put into operation or use, for them to be easily measured, monitored, and/ or evaluated.
- **Out-of-School Children in Special Cases** – refer to children in the official school age who are not enrolled in the elementary or secondary schools due to special cases such as economic, geographic, political, cultural or social barriers, including learners with disabilities or conditions, indigenous peoples, children in conflict with the law, learners in emergency situations, and other marginalized sectors.
- **Policy-related Concerns/Issues** – issues and concerns requiring the amendment/ termination of existing policies or creation of new ones.

¹ Guidelines on the Nationwide Implementation of Alert Level System For Covid-19 Response as of February 27, 2022. Republic of the Philippines. Inter-Agency Task Force for the Management of Emerging Infectious Diseases.

- **Program Management** – includes monitoring and evaluation, regular meetings with the Division ALS focal persons, and other organizational management activities.
- **Program Support Fund (PSF)** – refers to the fund downloaded by the Central Office to the Regional Offices, classified as Maintenance and Other Operating Expenses (MOOE), specifically to support the implementation and delivery of various ALS programs.
- **Sub-Allotment Release Order (Sub-ARO)** – a specific authority issued by DepEd Central Office (CO) to Regional Offices (ROs) which allow them to incur obligations within a specified amount during a specified period.
- **School-Based Management (SBM)** refers to the decentralization of decision-making authority from Central, Regional and Division Levels to the individual schools, with the intent of bringing together the School Heads, ALS teachers, ALS learners as well as parents, the local government units, and the community at large in producing improved learning outcomes through effective schools/CLCs.
- **School Improvement Plan (SIP)** is a roadmap that lays down specific interventions that a school, with the help of the community and other stakeholders, undertakes within a period of three consecutive school years. It aims to improve the three key result areas in basic education: access, quality and governance. It is evidence-based, results-based and child- or learner-centered. The SIP is prepared by the School-Community Planning Team (SPT) and is the basis for the school AIP.
- **Schoolhead** refers to a person responsible for the administrative and instructional supervision of the school or cluster of schools. In the absence of the Principal, this concept shall refer to the Teacher-In-Charge, Head Teacher, Master Teacher or other persons officially designated as School Head by the Schools Division Superintendent (SDS).
- **Support to Operations (STO)** – refers to one (1) of the three (3) components of the ALS Program Support Fund which covers administrative, program delivery and implementation expenses, among others.
- **Work and Financial Plan (WFP)** refers to the overall physical (targeted outputs and financial (estimated obligations/expenditures) plan consistent with their approved budget. for the year, broken down by quarter.

IV. Policy Statement

12. This Order issues the guidelines for the release, receipt, utilization, and monitoring and reporting of the ALS Program Support Funds (PSF) for Calendar Year 2022 and years thereafter which shall be downloaded from DepEd-Central Office to its Regional Offices to ensure that the delivery and implementation of ALS programs continue during and after this pandemic.
13. These guidelines shall be used by the Regional Offices to ensure that system improvements in the ALS 2.0 and provisions of the ALS Act and its IRR are carried out, ALS learners complete basic education and attain learning standards, and the fund utilization is strategically, efficiently, and effectively managed during and after the COVID-19 public health emergency.

V. Procedure

A. Allocation of Program Support Funds

14. For CY 2022, all Regions, except BARMM shall receive the Program Support Funds (PSF) as indicated in Enclosure No. 2. The budget breakdown is determined by DepEd allocated budget for the ALS program, as reflected in the General Appropriations Act (GAA)⁴, approved eligible activities, and allowable expenses.

Further, the PSF allocated per RO shall be based on the programmed and priority activities identified by the Executive Committee (Execom) Member in charge of the ALS Program or the budget proposal of ALS related programs and activities submitted by the ALS Regional Focal Persons.

The PSF may be further downloaded to the Schools Division Offices or to the School Level by the Regional Offices as may be deemed necessary by the ALS Regional Focal Person, provided such downloading is duly approved by the Regional Director.

The allocation of the PSF for succeeding school years shall be released through a memorandum, as applicable.

15. The Program Support Funds shall have three (3) components:
 - Support to Operations;
 - Regional/Division Trainings of ALS Teachers; and
 - Reproduction of Learning Materials for the Regional/ Division Trainings.
16. The allocation of funds for the conduct of the Regional / Division Trainings of ALS Teachers and Reproduction of Learning Resources for Trainings shall be determined by the Regional/Division ALS Focal Person based on the number of ALS Teachers to be trained, the estimated cost per package of learning resources which include printing and/or reproduction cost, communication expenses of participants, trainers, and facilitators, and miscellaneous expenses.
17. The modality and training design of Regional/Division Trainings of ALS Teachers and other capability building activities shall be subject to the consultation with and quality assurance of the National Educators Academy of the Philippines (NEAP) on the different training modalities to be adopted during and after the pandemic.
18. During the pandemic, the modality for the conduct of capability building activities, trainings, and workshops shall depend on the **COVID-19 Alert Level System set by the national and local Inter-Agency Task Force for the Management of Emerging and Infectious Diseases (IATF)**, as well as the most recent DepEd rules and/or polices.

⁴ Philippines: Republic Act No 11639. General Appropriations Act Fiscal Year 2022.

B. Use of Program Support Funds

19. The **Support to Operations Funds** shall be used for the following activities:

- a. **Program Management** for expenses on:
 - i. Monitoring and Evaluation by RO/SDO;
 - ii. Regular meetings with the Division ALS Focal Persons;
 - iii. Expenses relative to the conduct of ALS Presentation Portfolio Assessment (except payment of honorarium);
 - iv. Activities and expenses to address operational concerns/issues such as but not limited to submission of important documents to CO through courier, travel expenses to attend the National ALS Consultative Conference, or activities organized by BAE; and
 - v. Renewal of Contract of Service (CoS) staff in the Regional Office to provide essential services for the following:
 - v.a. Operationalization of the ALS Learning Continuity Plan (LCP) / Operationalization of the ALS program plan of the Region;
 - v.b. Operationalization of the ALS Five -Year Strategic Roadmap;
 - v.c. Operationalization of the ALS Act and its IRR.

If deemed necessary by the ALS Regional Focal Person, Regional Offices may hire additional CoS personnel. Hiring and renewal of CoS personnel are subject to CSC-COA-DBM Joint Circular No. 1, s. 2017, Rules and Regulations Governing Contract of Service and Job Order Workers in the Government.

b. Support to ALS SHS

- i. Expenses in the implementation of the ALS Senior High School (SHS) program for ROs which have on-going ALS SHS program implementation for CY 2022.

c. Conduct of ALS Community Learning Center (CLC) Inventory and Literacy Mapping

- i. Expenses on the conduct of the ALS CLC Inventory and Literacy Mapping in the Schools Division Office (SDO) level.
- ii. The Assistant Secretary for ALS, through a **separate Joint Memorandum** with the Undersecretary for Curriculum and Instruction, shall issue the guidelines on the conduct of ALS CLC Inventory and Literacy Mapping in the SDO level.

d. Capacity Building for expenses on:

- i. Conduct of trainings and workshops for DepEd-procured and non-DepEd financed partners and implementers on ALS 2.0; and
- ii. Conduct of learner development programs.

e. Teaching and Learning Resources for expenses on:

- i. Development, contextualization, and printing/reproduction of existing and/or newly developed ALS teaching and learning resources which are not identified/included in the policy issued by the Learning Resources and Platforms Committee (LRPC)⁵;
- ii. Teaching and Learning Supplies and materials;
- iii. Printing of assessment forms; and
- iv. Expenses incurred for Radio-based Instructions (RBIs).

⁵ DepEd Order No. 18, s. 2021 on the Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Learning Continuity Plan (BE-LCP) is currently being updated by the LRPC Secretariat.

Upon the discretion of the ALS Regional Focal Person, with the approval of the Regional Director, the STO may be further downloaded to the SDOs or directly to the Implementing Units, provided, it shall be supported by a budget proposal/request from SDO or IU, and the activities and expenses are prescribed/allowed in this policy.

20. The **Eligible Expenses** under the Support to Operations may include, such as, but not limited to the following:
 - a. Payment to ALS service providers or institutions for services rendered on the basis of the approved contract of service or Memorandum of Agreement with the DepEd Regional Office;
 - b. Supplies and materials;
 - c. Professional fees or honoraria of non-DepEd resource persons, subject to the guidelines under Budget Circular Nos. 2017-1 and 2 and National Budget Circular No. 2007-510;
 - d. Communication expenses, subject to the existing policies, rules and regulations on the provision of such.;
 - e. Gasoline for DepEd vehicles;
 - f. Purchase of supplemental health and hygiene kits which contains face masks, alcohol/hand sanitizer, wet wipes, etc. to be distributed to Regional and Division ALS Focal Persons and other DepEd field officials in the conduct of various ALS activities;
 - g. Payment for antigen test for SARS-CoV-2 or for the real time reverse transcription-polymerase chain reaction (RT-PCR) test to attend/participate in official functions of ALS.
 - h. First Aid medical supplies and materials; and
 - i. Payment of salaries of Contract of Service personnel who shall assist in the delivery of services essential to the operationalization of the overall ALS program.

21. The **Regional / Division Training of ALS Teachers** fund shall be used by the ALS Focal Persons for activities related to the following:
 - a. **Program Management** for expenses on:
 - i. Conduct of pre- and post-planning meetings;
 - ii. Monitoring and Evaluation;
 - iii. Communication expenses for identified trainees, trainers and facilitators, subject to the existing policies, rules and regulations on the provision of such.
 - iv. Other expenses in support of the conduct of training and other ALS related activities.

 - b. **Supplies and materials** for expenses on data storage devices, among others (e.g. USB, external hard drive, etc.).

22. The training modality to be adopted by the Regional/Division Offices to conduct the Regional /Division Training shall depend on the **COVID-19 Alert Level System set by the national and local Inter-Agency Task Force for the Management of Emerging and Infectious Diseases (IATF)**, as well as the most recent DepEd rules and/or polices.

23. The Executive Committee (ExeCom) Member in-charge of ALS through the BAE, shall issue a separate memorandum on the specific details of the conduct of various capacity building activities and the Regional/Division Training of Teachers.

24. The Allowable Expenses in the Utilization of **Regional/Division Training of ALS Teachers** fund are:
- a. Communication or transportation expenses (including per diem) of identified participants, trainers and facilitators;
 - b. Board and lodging of identified participants, trainers and facilitators. In case face-to-face training will not be allowed, funds allotted for board and lodging, transportation and per diem shall be re-allocated to Support to Operations as additional fund for the printing and reproduction of ALS teaching and learning resources.
 - c. Supplies and materials (e.g. USB, external hard drive, etc.);
 - d. Conduct of Pre- and Post-Planning online meetings;
 - e. Rental of facilities such as computer laboratories, technological hubs in case DepEd facilities/venues with computers and internet connection are not available or insufficient for training requirements; and
 - f. Miscellaneous expenses specific to the conduct of the Regional Mass Training.
25. The Allowable Expenses in the **Utilization of Reproduction of Learning Materials for the Regional/ Division Training** fund are:
- a. Supplies and materials;
 - b. Printing/reproduction and packaging of ALS teaching and learning materials; and
 - c. Miscellaneous expenses specific to the reproduction of ALS materials for the Regional/ Division Training.
26. The ALS Regional Focal Person, in coordination with all the ALS Division Focal Persons shall ensure that there shall be no duplication of activities to be conducted, including the purchase of supplies and materials in the RO and SDO level.
27. The **Ineligible Expenses in the utilization of the entire Program Support Fund** are:
- a. Purchase of items which are classified as capital outlay expenses (e.g. equipment); and
 - b. Operational expenses such as payment of utilities (water, electricity, janitorial, clerical, and security services).
28. All expenses shall be subject to existing budgeting, accounting, auditing and procurement rules and regulations. Procurement shall be based on DepEd Order No. 38, s. 2018 – Procurement Guidelines on the Implementation of Cash-Based Budgeting for Fiscal Year 2019 and/or applicable issuances/resolutions on procurement by the Government Procurement Policy Board (GPPB) and other oversight agencies.
29. Section 23⁶ of Republic Act No. 11639, or the FY 2022 GAA, provides for the increase in capitalization threshold for semi-expandable property from Php 15,000.00 to Php 50,000.00.

However, pending the release of the appropriate accounting and auditing rules guidelines by the Commission on Audit (COA), the threshold shall remain at Php 15,000 (COA Circular No. 2015-007 “Prescribing the Adoption of the FY 2016 Government Accounting Manual for Budgetary Documents and Transactions) until the release of such guidelines from the COA.

⁶ Republic Act No 11639 General Appropriations Act Fiscal Year 2022 **Section 23. Semi-Expendable Property.** Tangible items below Fifty Thousand Pesos (P50,000.00) shall be accounted as semi-expendable property. (General Provision Volume I-B, page 790)

A separate advisory to cover the updates on the COA issuance of the rules and regulations governing the increased capitalization threshold shall be issued by the BAE.

30. To ensure that the resources are maximized, use of DepEd facilities such as Regional Education Learning Centers (RELC) or the National Educators Academy of the Philippines (NEAP-R), Ecotech, Baguio Teachers Camp, and other government-owned venues is highly encouraged.
31. In case the downloaded fund is not sufficient to cover the actual needs of the RO or SDO in any of the PSF components, the ALS Regional Focal Persons shall signify the need for additional PSF for RO and/or SDO to the BAE. Such request shall be through a Memorandum from their Regional Director with the corresponding justification.

The grant and downloading of additional PSF shall be subject to the schedule and deadline of financial transactions in the DepEd CO, RO, and SDO as well as those set by the DBM and its field offices.

32. In situations wherein there exists an excess or balance of the PSF, the ROs or SDOs may use the excess fund to cover the conduct of other ALS-related activities to ensure the continuance and availability of learning opportunities to ALS learners.

The ALS Regional Focal Persons shall signify the reallocation of said PSF to the BAE through a Memorandum duly signed by their Regional Director with the corresponding justification.

Such shall be subject to the schedule and deadline of financial transactions in the DepEd CO, RO, and SDO as well as those set by the DBM and its field offices, and shall still be subject to the guidelines set in this Order.

C. Release, Utilization, Liquidation, Reporting, and Disbursement

Central Office

33. Release of Funds
 - a. The template, process, and workflow involved in the approval of an Activity Request (AR) and Authority to Conduct (ATC) shall follow the most recent DepEd Order on Implementing Guidelines on the Release and Use of Funds for the corresponding year.
 - b. The Program Support Fund shall be based on the approved AR /ATC chargeable against the current Fiscal Year (FY) Flexible Learning Options - ALS Fund.
 - c. The Budget Division - Finance Service (Budget Division-FS) shall issue Sub-Allotment Release Orders (Sub-AROs) to the Regional Offices. 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 and Regional ALS Focal Persons.

Regional Office

34. Upon receipt of Sub-AROs, the ROs shall request from the DBM-Regional Offices for the issuance of Notice of Cash Allocations (NCAs) to cover the cash requirement of the Sub-AROs. ROs may further download the PSF to the SDOs or IUs based on the proposal prepared by the Division ALS Focal

Persons duly signed by Schools Division Superintendents or School Head of IUs such as but not limited to the following activities: monitoring of ALS programs, conduct of capacity building activities for ALS implementers, and conduct of other ALS related activities.

35. ROs shall prepare an Expenditure Matrix which shall be uploaded in their respective Program Management Information System (PMIS). A quarterly accomplishment report on PSF Utilization shall be submitted by the Regional ALS Focal Persons to the Executive Committee (ExeCom) Member in-charge of ALS through the BAE.

Schools Division Office

36. Upon receipt of Sub-sub AROs, the SDOs shall request from the DBM-Regional Offices for the issuance of Notice of Cash Allocations (NCAs) to cover the cash requirement of the Sub-sub AROs.
37. SDOs shall prepare an Expenditure Matrix which shall be uploaded in their respective Program Management Information System (PMIS). A quarterly accomplishment report on PSF Utilization shall be submitted by the Division ALS Focal Persons to ALS Regional Focal Person.

School Level

38. In the event that part of the PSF under STO component is downloaded to the schools, the **School Head** (IU/Non-IU school) shall be accountable for the downloaded PSF and shall be responsible for the following:
 - a. Prepare and submit the updated WFP, AIP and other related documents to the SDO, including the physical and financial accomplishment reports and liquidation reports;
 - b. Receive and allocate the program support fund and implement the activities indicated in the approved WFP, following the costing parameters and timelines; and
 - c. Prepare the planning documents.
39. Utilization and Liquidation
 - a. The use of funds shall be consistent with the existing budgeting, accounting, and auditing rules and regulations and internal policies of the Department of Education.
 - b. Cash advances shall be liquidated immediately, and any unexpected balance shall be refunded within five (5) days after the conduct of the activity.
 - c. The template, process, and workflow involved in the approval of an Activity Request (AR) and Authority to Conduct (ATC) shall follow the most recent DepEd Order on Implementing Guidelines on the Release and Use of Funds for the corresponding year.
 - d. Payment of allowable expenses shall be subject to the usual budgeting, accounting, auditing, and procurement rules and regulations.

VI. Monitoring and Evaluation

40. To ensure that system improvements in the ALS 2.0 and provisions of the ALS Act and its IRR are carried out, ALS learners complete basic education and attain learning standards, and the fund utilization is strategically, efficiently, and effectively managed during and after the COVID-19 public health emergency, the Division ALS Focal Person, at the end of every quarter, shall submit to the Regional Office their Accomplishment Report (Enclosure 3) on

the Utilization of the **downloaded** Program Support Fund, duly signed by their respective Schools Division Superintendent.

In the event that part of the PSF under the STO component shall be downloaded to schools, the School Head (IU/Non-IU) shall submit a report on the utilization and liquidation report (Enclosure 4) of the said fund to the Division ALS Focal Person for inclusion in the Accomplishment Report of the SDO. The report of the schools must be duly signed by the SDS.

41. The ALS Regional Focal Person shall then submit a consolidated Accomplishment Report (Enclosure No. 5) to BAE in the Central Office, through email address bae.pmsdd@deped.gov.ph. The quarterly report must be endorsed/approved by the Regional Directors.
42. The template for the Accomplishment Report and Utilization of ALS PSF every Calendar Year shall be issued by the Executive Committee (ExeCom) Member in-charge of ALS through a Memorandum.
43. The Bureau of Alternative Education - Program Management and System Development Division (BAE-PMSDD) shall conduct regular monitoring and evaluation of fund utilization of the Regional Offices and regular online consultative meeting/ Program Implementation Review (PIR) with the Regional and/or Division ALS Focal Persons as part of their mandated functions and responsibilities.
44. The BAE- Policy and Quality Assurance Division (BAE-PQAD) shall conduct a regular review and evaluation of this policy to further enhance its provisions and effectiveness through a consultative meeting with the Regional and/or Division ALS Focal Persons as part of their mandated functions and responsibilities.
45. The BAE shall closely coordinate with the CO-Finance Service and other CO functional units and offices in order to monitor compliance with and evaluate the implementation of this Order.

VII. References

Philippines. Republic Act No. 11510: An Act Institutionalizing the Alternative Learning System in Basic Education for Out-of-School Children in Special Cases and Adults and Appropriating Funds Therefor, Republic of the Philippines, 2020.

CSC-COA-DBM Joint Circular No. 1, s. 2017, Rules and Regulations Governing Contract of Service and Job Order Workers in the Government.

CSC-COA-DBM Joint Circular No. 1, s 2018, Amendment to the CSC-COA-DBM Joint Circular No. 1, s. 2017.

DBM National Budget Circular No. 2007-510, Guidelines on the Grant of Honoraria to the Governing Boards and Collegial Bodies

DBM Circular No. 2007-1, Guidelines on the Grant of Honoraria to Lecturers, Resource Persons, Coordinators and Facilitators.

DepEd Order 21, s. 2018, Implementing Guidelines on the Allocation and Utilization of the Human Resource Development Funds for Personnel in Schools and Learning Centers.

DepEd Order No. 2, s. 2018, Guidelines for the Allocation of Funds for Venue, Meals and Snacks, and Room Accommodation for Official Activities Organized and Conducted by the Department of Education.

DepEd Order No. 38, s. 2018, Procurement Guidelines on the Implementation of Cash-Based Budgeting for Fiscal Year 2019.

DepEd Order No. 33, s. 2020, Implementing Guidelines on the Release, Utilization, Monitoring and Reporting of Program Support Funds for Alternative Learning System for Calendar Year 2020.

DepEd Order No. 11, s. 2021, Guidelines on the Operationalization of the Program Management Information System

Republic Act No. 9184 (Government Procurement Reform Act), Its Implementing Rules and Regulations and Related Issuances.

GPPB Resolution No. 09-2020, s, 2020, Approving Measures for the Efficient Conduct of Procurement Activities During a State of Calamity, or Implementation of Community Quarantine or Similar Restrictions.

DepEd Order No. 008, s. 2021, Revised Signing Authorities for Administrative and Financial Matters in the Department of Education.

DepEd Order No. 27, s. 2021 on the Implementing Guidelines on the Release, Utilization, Monitoring and Reporting of Program Support Funds (PSF) for Alternative Learning System (ALS) for Calendar Year 2021.

DepEd Order No. 47, s. 2021 on the Creation of the Bureau of Alternative Education in the Department of Education.

DepEd Order No. 08, s. 2019 on the Revised Implementing Guidelines on the Direct Release, Use, Monitoring, and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds Managed by Schools.

DepEd Order No. 15, s.2020 on the Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the Implementation of Basic Education learning Continuity Plan in Time of COVID-19 Pandemic.

DepEd Order No. 18, s. 2021 on the Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Learning Continuity Plan (BE-LCP) is currently being updated by the LRPC Secretariat.

VIII. Effectivity

46. This DepEd Order repeals and supersedes DepEd Order No. 27, s. 2021 on the Implementing Guidelines on the Release, Utilization, Monitoring and Reporting of Program Support Funds (PSF) for Alternative Learning System (ALS) for Calendar Year 2021.
47. All existing Orders memoranda, and other related issuances inconsistent with this Order are repealed rescinded or modified accordingly. These guidelines

shall remain in force and in effect, unless sooner, repealed, amended, or rescinded

48. This Order shall take effect upon its approval. Certified true copies of this DepEd Order shall be filed with the University of the Philippines Office of the National Administrative Register (UP-ONAR) at the University of the Philippines (UP) Law Center, UP Diliman, Quezon City.

(Enclosure No. 2 to DepEd Order No. 028 , s. 2022)



BUDGET BREAKDOWN
ALS Program Support Fund to the Regional Offices for Calendar Year 2022

Regional Office	Total Amount to be Downloaded to the Regional Office
I	7,050,000.00
II	7,050,000.00
III	7,050,000.00
IVA	7,050,000.00
IVB	7,050,000.00
V	7,050,000.00
VI	7,050,000.00
VII	7,050,000.00
VIII	7,050,000.00
IX	7,050,000.00
X	7,050,000.00
XI	7,050,000.00
XII	7,050,000.00
CARAGA	7,050,000.00
CAR	7,050,000.00
NCR	7,050,000.00
Total	112,800,000.00



SCHOOLS DIVISION OFFICE (SDO) ACCOMPLISHMENT REPORT ON THE UTILIZATION OF ALS PROGRAM SUPPORT FUNDS FOR CALENDAR YEAR 2022



Republic of the Philippines
Department of Education



DIVISION OFFICE _____
REGION: _____

SCHOOLS DIVISION OFFICE (SDO) ACCOMPLISHMENT REPORT ON THE UTILIZATION OF ALS PROGRAM SUPPORT FUNDS FOR CALENDAR YEAR 2022

I. Physical and Financial Accomplishments (use additional sheet if necessary):

Objectives/Major Activities	Unit of measure/Indicator	Means of Verification (MOV)	Physical Accomplishments			Financial Accomplishments		
			Target	Actual	%	Target	Actual	%
Objective								
Activity								

Reasons for Under/Over Performance based on the set Targets/Objectives (use additional sheet if necessary):

II. Issues, challenges, and other concerns (use additional sheet if necessary):

Operational Concerns/Issues

Policy-related Concerns/Issues

III. Best Practices, Recommendations, and Ways Forward (use additional sheet if necessary):

Prepared

Certified Correct

ALS Division Focal Person

Schools Division Superintendent



**SCHOOL UTILIZATION AND LIQUIDATION REPORT ON ALS PROGRAM
SUPPORT FUND FOR CALENDAR YEAR 2022**



Republic of the Philippines
Department of Education



REGION: _____
DIVISION OFFICE _____

**SCHOOL UTILIZATION AND LIQUIDATION REPORT OF THE ALS PROGRAM
SUPPORT FUND FOR CALENDAR YEAR 2022**

Name of School: _____		
School ID: _____	IU _____	Non-IU _____
ALS Program Supported: Alternative Learning System Senior High School Program <input type="checkbox"/>		
Amount of ALS PSF Received: Php _____	Date of Check _____	Date Check Received by School _____
Amount Utilized Php _____	Amount Liquidated: Php _____	Date of Liquidation: _____
Expenses: use additional sheet if necessary		Remarks:

Reasons for Under/Over Performance based on the set Targets/Objectives use additional sheet if necessary:

Operational or Policy-related Concerns, Issues, Challenges, and other concerns use additional sheet if necessary:

Best Practices, Recommendations, and Ways Forward use additional sheet if necessary:

Prepared: _____
School Head

Certified Correct: _____
Schools Division Superintendent



REGIONAL OFFICE (RO) ACCOMPLISHMENT REPORT ON THE UTILIZATION OF ALS PROGRAM SUPPORT FUNDS FOR CALENDAR YEAR 2022



Republic of the Philippines
Department of Education



REGION: _____

REGIONAL OFFICE (RO) ACCOMPLISHMENT REPORT ON THE UTILIZATION OF ALS PROGRAM SUPPORT FUNDS FOR CALENDAR YEAR 2022

I. **Physical and Financial Accomplishments** (use additional sheet if necessary; indicate PSF Accomplishment Report of SDOs if any)

Objectives/Major Activities	Unit of measure/ Indicator	Means of Verification (MOV)	Physical Accomplishments			Financial Accomplishments		
			Target	Actual	%	Target	Actual	%
Objective								
Activity								

Reasons for Under/Over Performance based on the set Targets/Objectives (use additional sheet if necessary):

II. **Issues, challenges, and other concerns** (use additional sheet if necessary)

Operational Concerns/Issues

Policy-related Concerns/Issues

III. **Best Practices, Recommendations, and Ways Forward** (use additional sheet if necessary)

Prepared:

Certified Correct:

ALS Regional Focal Person

Regional Director



Republic of the Philippines
Department of Education

15 MAR 2022

DepEd ORDER
No. 012, s. 2022

**POLICY GUIDELINES FOR THE PROVISION OF LEARNING RESOURCES
AND NEEDED DEVICES AND EQUIPMENT AND FUNDING RELEVANT
ACTIVITIES FOR THE IMPLEMENTATION OF BASIC
EDUCATION-LEARNING CONTINUITY PLAN**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Policy Guidelines for the Provision of Learning Resources and Needed Devices and Equipment and Funding Relevant Activities for the Implementation of the Basic Education-Learning Continuity Plan (BE-LCP)**.
2. The policy establishes the guidelines that will enable DepEd to provide learning resources in the implementation of the BE-LCP. It also establishes the guidelines on the release, utilization, and liquidation of the Flexible Learning Options (FLO) funds.
3. This policy repeals and supersedes DepEd Order (DO) No. 018, s. 2020 or the **Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education-Learning Continuity Plan (BE-LCP)**.
4. This Order shall take effect immediately upon its publication in the DepEd website and shall be filed with the University of the Philippines Law Center (UP LC)-Office of the National Administrative Register (ONAR), UP Diliman, Quezon City.
5. For more information, please contact the **Bureau of Learning Resources, Bonifacio Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City**, through email at blr.od@deped.gov.ph or at telephone number (02) 8687-2744.
6. **Immediate dissemination of and strict compliance with this Order is directed.**




LEONOR MAGTOLIS BRIONES
Secretary

Encl.:

As stated

References:

DepEd Order Nos. 012, s. 2020; (018, s. 2020); and 21, s. 2019

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

**BASIC EDUCATION
CURRICULUM
FUNDS
LEARNERS
LEARNING RESOURCES
POLICY
PROGRAMS
TEACHERS**

**SWMA/APA/MPC, DO Policy Guidelines for the Provision of ... BE-LCP
0016 - February 9, 2022**



POLICY GUIDELINES FOR THE PROVISION OF LEARNING RESOURCES AND NEEDED DEVICES AND EQUIPMENT AND FUNDING RELEVANT ACTIVITIES FOR THE IMPLEMENTATION OF BASIC EDUCATION - LEARNING CONTINUITY PLAN (BE-LCP)

I. RATIONALE

The 1987 Constitution states in Article XIV, Sections 1 and 2, viz:

Section 1. The State shall protect and promote the right of all citizens to quality education at all levels, and shall take appropriate steps to make such education accessible to all.

Section 2. The State shall:

- (1) Establish, maintain, and support a complete, adequate, and integrated system of education relevant to the needs of the people and society;**
- (2) Establish and maintain a system of free public education in the elementary and high school levels.**

Pursuant to the above-cited constitutional provisions, as well as Executive Order No. 292 or the Administrative Code of 1987, Republic Act (RA) No. 9155 or the Governance of Basic Education Act of 2001, RA 10533 or the Enhanced Basic Education Act of 2013, and the Convention on the Rights of the Child, the Department of Education (DepEd) is mandated to respect, protect, fulfill, and promote the rights to access and quality basic education. Accordingly, it is legally tasked to provide a learner-centered, inclusive, responsive, relevant, and contextualized K to 12 basic education.

These policy guidelines aim to set the standards and specifications in the provision of learning resources in the continuous implementation of the BE-LCP. The learning resources serve as learning toolkits for learners where procedures, instructions, and other details are provided to aid the learning process, with the supervision of responsible adults along with the continuous monitoring and guidance of teachers.

The Department of Education (DepEd) has been relentless in its efforts to ensure the delivery of quality, accessible, relevant, and liberating education amidst the continuing health crisis brought by the COVID-19 pandemic.

The DepEd adopted the Basic Education Learning Continuity Plan, as contained in DepEd Order (DO) No. 012, s. 2020 entitled "Adoption of the Basic Education Learning Continuity Plan (BE-LCP) for School Year (SY) 2020-2021 in Light of the COVID-19 Public Health Emergency," to provide the framework in the delivery of basic education in light of the COVID-19 health crisis. In addition, DepEd issued DO No. 018, s. 2020 entitled "Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Learning Continuity Plan (BE-LCP)," which established policy guidelines that will enable DepEd to provide learning resources in the implementation of the BE-LCP.

The BE-LCP continues to provide framework on the delivery of basic education as stipulated in Item V. 12 of DO No. 029, s. 2021, entitled "Implementing Guidelines on the School Calendar and Activities for School Year 2021-2022."

Since 2020, the DepEd Central Office has been downloading funds to the field to support the implementation of the BE-LCP. Therefore, DepEd sets forth these policies to provide more flexibility to our relevant field offices in the provision of their required learning resources, devices, as well as in the holding and funding of activities in the implementation of their respective contextualized BE-LCP. This is also being issued to provide enhanced guidelines on utilizing funds and improving standards, mechanisms, and specifications, as well as to better respond to the needs of the field and address gaps and challenges.

In accordance with its legal mandate, DepEd has promulgated issuances on flexible learning and materials, specifically, DepEd Order (DO) No. 21, s. 2019, or the Policy Guidelines on the K to 12 Basic Education Program. It sets forth Flexible Learning Options (FLOs), which include alternative delivery modes and its corresponding learning resources that are responsive to the needs, context, circumstances, and diversity of learners.

The new standards and mechanisms included in this policy shall guide officials and personnel at the Central Office (CO), Regional Offices (ROs), Schools Division Offices (SDOs), Public Schools and Community Learning Centers in the provision of learning resources and needed devices and equipment, as well as funding other activities that will enable DepEd to implement programs, projects, and activities in the implementation of BE-LCP.

II. SCOPE

The standards and mechanisms included in this policy shall guide officials and personnel at the Central, Regional, Schools Division Offices, Public Schools and Community Learning Centers in the provision of learning resources and needed devices and equipment, as well as funding relevant activities that will enable DepEd to implement programs, projects, and activities in the implementation of BE-LCP, unless covered by other specific guidelines. These policy guidelines shall take effect starting S.Y. 2021-2022.

It shall also establish the guidelines on the release, utilization, monitoring, and reporting of funds for the production, printing, reproduction, delivery or procurement of learning resources and needed devices and equipment, as well as funding relevant activities that will enable DepEd to implement programs, projects, and activities in the implementation of BE-LCP.

III. DEFINITION OF TERMS

1. Ready to Print Materials

- These are materials that have undergone the prescribed quality assurance process and have been laid out in accordance with the required specifications.**

2. **Most Essential Learning Competencies (MELC)**
 - These are the competencies necessary to develop a learner's practical and lifelong skills for learning amidst a crisis (e.g. pandemic, epidemic, etc.) and to eventually attain a successful life.
3. **Flexible Learning Options (FLO)**
 - This is the menu of learning interventions and pathways that are responsive to the needs, context, circumstances, and diversity of learners. FLO also covers the Alternative Delivery Mode (ADM), Education in Emergencies (EIE), and the Alternative Learning System (ALS) programs of the Department.
4. **Alternative Delivery Modes (ADM)**
 - These are the instructional learning modalities that do not strictly follow the typical set-up for regular classroom instruction, but follow the K to 12 curricula in content.
5. **Alternative Delivery Modules or Self-Learning Modules (SLM)**
 - These are self-contained, self-instructional, self-paced, and interactive learning resources for public schools intended for learning a specific topic or lesson where the learner interacts actively with the instructional material rather than reading the material passively. SLMs become an ideal learning resource and therefore, a priority in remote or distance learning where a teacher is unable to provide the constant instructional supervision and guidance in a classroom setting. SLMs have been used by DepEd for its ADMs during disasters or in situations where learners have difficulty in daily school attendance. COVID-19 has compelled the use of SLMs on a large scale.
6. **Alternative Learning System K to 12 Basic Education Curriculum (ALS K to 12 BEC)**
 - Refers to the comprehensive curriculum indicating the competency, content, key stages, and standards for the ALS program. The ALS K to 12 BEC is benchmarked on the DepEd K to 12 formal school curriculum and focuses on the 21st Century Skills: information, media and technology skills, learning and innovation skills, communication skills, and life and career skills.
7. **Alternative Learning System (ALS)**
 - Refers to a parallel learning system that provides a viable alternative to the existing formal education instruction. It encompasses both nonformal and informal sources of knowledge and skills.
8. **Learning Resources (LR)**
 - These are any text-based (print or non-print) or non-text based materials aligned with the K to 12 curriculum and used as primary bases or supplements to teaching and learning processes.

IV. POLICY STATEMENT

This policy shall enable learners to utilize appropriate learning resources and other relevant devices pursuant to the respective BE-LCP of field offices.

V. POLICY IMPLEMENTATION

All matters pertaining to the results of needs analysis, content review and evaluation, technical standard setting, and allocation, release, and utilization of funds shall be coordinated with the Office of the Undersecretary for Curriculum and Instruction (OUCI).

The Office of the Undersecretary for Curriculum and Instruction, in coordination with the Office of Undersecretary for Administration, shall harmonize operational plans on the promotion, communication, and coordination with the field on the use of learning resources delivered through broadcast, either TV and/or radio, and online platforms, and provide updates to the Learning Resources and Platforms Committee.

A. General Guidelines on the Printing, Delivery, and Acquisition of Learning Resources and Other Needed Devices and Equipment, as well as Funding Relevant Programs, Projects, and Activities in the Implementation of BE-LCP.

The provision of learning resources is primarily funded by the Flexible Learning Options budget and other related learning resources budget provided in the General Appropriations Act subject to the existing budgeting, accounting, auditing, and procurement rules and regulations. In addition, subject to the limitation of the funding source and the expense class and object of expenditure of the identified budget for the provision of learning resources, the following are generally the allowed expenditures and activities to be funded to support the provision of learning resources in the implementation of BE-LCP:

- a. Production or procurement and/or delivery of modules, ALS LRs, manuals, learning activity sheets/worksheets;
- b. Procurement of Universal Serial Bus (USBs) or other similar data storage devices for storing digital learning resources of learners and teachers;
- c. Purchase of devices, such as but not limited to, tablets, smartphones, speakers, two-way radios, or other similar devices in support of the adopted learning delivery modality.

The purchase of the aforementioned devices for teachers and learners using this fund may be allowed; provided that such purchase is approved by the Regional Director based on the implementation plan of the region's contextualized BE-LCP, provided further that the unit cost of the said devices must not reach the minimum threshold for Capital Outlay.

The procurement and use of said devices shall also be subject to the existing guidelines on the acquisition, distribution and/or issuance, use, and return of semi-expendable supplies and equipment. The technical specifications of gadgets provided under Memorandum No. OUA Memo 0620-0030 entitled, "Minimum Specifications for ICT Equipment and Internet Services to be Donated to Schools, Teachers and/or Learners, Microsoft Licensing, and Donation Matters," shall be observed, unless amended or revised.

- d. Expenses related to the conduct of activities and supplies for the development of video and radio scripts/lessons, conversion of materials into accessible format, and development of interactive materials;
- e. Payment and remuneration of Learning Support Aides (LSA) as stipulated in DO No. 032, s. 2020 (Guidelines on the Engagement of Services of Learning Support Aides to Reinforce the Implementation of the BE-LCP in time of COVID-19 pandemic) and as amended by DO No. 028, s. 2021 (Amendment to DepEd Order No. 032, s. 2020); and
- f. Subject to the approval of the Regional Director or the School Division Superintendent and provided that the allotment is lodged to the office of the approving officer concerned, other expenses related to the implementation of the different learning modalities following the priorities set in their respective contextualized BE-LCP may also be funded by the FLO funds and other appropriate sources.

Given the above allowable items, prioritization, however, shall be provided for the printing and delivery of the SLMs and for expansion of provision of gadgets for learners, based on the contextualized implementation of the BE-LCP in the region or division, as the case may be.

On the other hand, the following are the items that cannot be charged against the identified learning resource budget, to wit:

- a. Purchase of Capital Outlay items (e.g., equipment, gadgets, software, or any item with unit cost reaching the minimum threshold for Capital Outlay as provided by existing rules and regulations);
- b. Hiring of contractual or casual employees, whose salaries and other compensation benefits should be charged against Personnel Services allocations; and
- c. Payment of other capital outlay items such as infrastructure projects.

Specific Guide for Self Learning Modules:

1. The ready-to-print digital copies of the SLMs developed by the assigned regions, and approved and considered final, particularly in terms of content and alignment with the Most Essential Learning Competencies (MELCs) by the Bureau of Learning Delivery (BLD) and the Bureau of Curriculum Development (BCD), can be downloaded from the Microsoft Teams folder "Ready-to-Print SLMs" created by the Information and Communications Technology Service (ICTS) for the Regional Directors, Curriculum and Learning Management Division (CLMD) Chiefs, and Regional Education Program Supervisors in-charge of the Learning Resource Management Section (LRMS). Quality assured Kinder to Grade 3 Contextualized SLMs developed by field offices and other

specialized SLMs that were allowed by CO may also be produced/procured, as the case maybe.

For the Alternative Learning System (ALS) program, the ready-to-print copies of ALS K to 12 BEC-aligned learning resources shall be made available to all ALS Regional Focal Persons, through Google drive.

The Assistant Secretary for the Alternative Learning System Program shall issue a separate Office Memorandum to identify the ALS K to 12 BEC-aligned learning resources for development, printing, reproduction, and delivery for the corresponding School Year.

2. Unauthorized printing, uploading, reproduction, distribution, and such other unlawful actions that involve or relate to the sharing of digital files other than to the intended recipients and for the intended purpose are strictly prohibited and shall be grounds for the imposition of administrative sanctions, without prejudice to the filing of other appropriate administrative, civil, and criminal actions.
3. In the production of SLMs and ALS LRs, the technical specifications provided under Joint Memorandum No. DM-OUCI-2021-261 dated July 8, 2021 shall be adopted. This is without prejudice to other specifications that may hereinafter be issued by the Office of the Undersecretary for Curriculum and Instruction and the Office of the Undersecretary for Finance.
4. Quantities of SLMs to be printed shall be determined by the Public School Heads, Schools Division Superintendent, or Regional Directors, where every procurement is lodged and said officers must consider available resources and circumstances to minimize reproduction of paper-based learning resources, such as the following: (a) enrollment size and use of SLMs by batch, (b) number of retrieved and reusable SLMs, (c) procured tablets, storage devices, and other electronic learning resources, (d) available gadgets of learners at home, and (e) access to online learning management systems.

B. Procedures on the Allocation, Release, and Utilization of Funds

1. The Office of the Undersecretary for Curriculum and Instruction (OUCI), through the Bureau of Learning Resources (BLR), shall prepare the allocation for each region and submit a request to the Secretary, through the Office of the Undersecretary for Finance (OUF), to release the funds to the DepEd ROs.

For ALS LRs, the Assistant Secretary for Alternative Learning System, through the Bureau of Alternative Education (BAE), shall determine the allocation to the ROs and shall submit a request to download the funds to the ROs, to the Secretary, through the Office of the Undersecretary for Finance (OUP).

2. The Finance Service (FS)-Budget Division in the DepEd Central Office shall process and issue the Sub-Allotment Release Orders (Sub-AROs) necessary to effect downloading of funds to the ROs.

3. Based on the contextualized implementation of the BE-LCP and assessment of the learning requirements of their respective region, the Regional Director shall determine the most efficient, effective, and practical strategy in producing or procuring the required resources for their region. Therefore, the ROs may conduct procurement activities relevant to the allowable expenditures set herein and other relevant issuances.
4. In the event that the RO has determined to download funds further to the SDOs, the Regional Director, through its planning, finance, and program teams, shall be responsible in determining the most equitable distribution of the fund among the SDOs. The ROs may consider the following parameters, among others:
 - a. Latest enrollment data of each division;
 - b. Actual Special Education Fund (SEF) contributions attributable to the BE-LCP learning resources component; and
 - c. Actual contributions from external partners attributable to the BE-LCP learning resources component.

In the case of ALS funds, the ALS Regional Focal Persons shall also be responsible in coordinating with the aforementioned officials. Moreover, the number of ALS teachers/learning facilitators in each SDO as reflected in the Learner Information System (LIS) shall also be considered as additional parameter in the downloading of funds from the ROs.

5. After receipt of the Sub-AROs, the Finance office of the ROs or the SDOs (if funds are further downloaded to the division level) shall submit a Special Budget Request (SBR) to the Department of Budget and Management (DBM)- ROs for the issuance of Notices of Cash Allocation (NCAs) to cover the cash requirements of the Sub-AROs they received.
6. The allocation and utilization of funds by all DepEd Implementing Units shall be in accordance with the priorities set by the ROs/SDOs in line with its contextualized BE-LCP.
7. The use of the funds shall be subject to the existing government budgeting, accounting, auditing, and procurement rules and regulations.
8. The grant of cash advance shall be subject to the rules and regulations on the granting, utilization, and liquidation of cash advances as provided for under Commission on Audit (COA) Circular No. 97-002 dated February 10, 1997, as amended by COA Circular No. 2006-005 dated July 13, 2006.
9. In such a situation where there exists excess or balance of funds from the procurement or production of the specified learning resources, the ROs and/or the SDOs may use the balance for procurement or production of other learning resource requirements, including delivery costs of learning resources, for other succeeding quarters as may be applicable considering the validity for obligation and payment of the fund.

10. In case the downloaded fund is not sufficient to address the actual needs for the purpose, the ROs or SDOs may provide additional fund support from their regular General Administration and Support Services (GASS) - Maintenance and Other Operating Expenses (MOOE) allotment.
11. Public schools may also use their regular MOOE allocations for the printing and delivery of alternative delivery module in accordance with DO No. 015, s. 2020 (*Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the Implementation of Basic Education Learning Continuity Plan in time of COVID-19 Pandemic*) and subject to pertinent procurement, accounting, and auditing rules and regulations.
12. The ROs and/or the SDOs shall determine the most efficient, effective, and economical mode of procuring, printing, and delivery of learning resources subject to compliance with RA No. 9184, or the *Government Procurement Reform Act*, and its Implementing Rules and Regulations (IRR).

The ROs and/or SDOs may:

 - a. Use any allowable modes of procurement to procure for printing and/or delivery with private sector and/or from another agency of the government;
 - b. Conduct in-house or by-administration printing and/or delivery, subject to applicable laws and;
 - c. Enter partnership agreement with Local Government Units (LGUs) and other eligible entities.
13. Procurement of learning resources under these guidelines shall be in accordance with applicable provisions of RA 9184 and its IRR as well as the internal rules and processes of DepEd.
14. The ROs and SDOs shall ensure compliance with the relevant provisions of DO No. 2, s. 2021 on signing authorities and other pertinent procedural requisites.
15. The ROs, SDOs, or public schools may resort to the appropriate modes of procurement in accordance with the provisions of RA 9184 and its IRR, including an agency-to-agency arrangement pursuant to Section 53.5 of the IRR of RA 9184, such as with any of the Recognized Government Printers (i.e. National Printing Office, APO Production Unit, Inc., and the Bangko Sentral ng Pilipinas), subject to the applicable conditions.

VI. FUNDING

The fund shall be sourced primarily from the "Flexible Learning Options" budget and other related learning resource budgets released by DBM. The purpose of downloading funds to the implementing units is "to cover the funding for the provision of learning resources and other requirements for implementation of the Basic Education Learning Continuity Plan."

VII. MONITORING AND EVALUATION

The BLR, Information and Communications Technology Service (ICTS), BAE, and Finance Service shall continuously gather feedback on how the FLO Funds were spent, as well as any challenge in the implementation of these policy guidelines from their field counterparts.

The SDOs shall submit to their respective ROs a Statement of Expenditure (SOE) duly certified by the Division Accountant and approved by the Schools Division Superintendent. ROs shall consolidate the SOEs submitted by their SDOs and submit a consolidated report to BLR. The SOE template as provided under Joint Memorandum No. DM-OUCI-2021-210 dated June 4, 2021, unless amended and/or revised, shall be used. The responsible Officials indicated in the above Joint Memorandum to fill items, review, monitor, and approve said SOE are enjoined to observe timeliness and diligence in assuring that entries provided therein are validated and accurate.

The consolidated regional SOE shall be submitted to BLR - Learning Resources Production Division at blr.lrp@deped.gov.ph, copy furnished Education Programs Management Office at epmo@deped.gov.ph, on the 30th day the following month from the date the fund has been downloaded to the region and the subsequent months until the said fund has been fully utilized.

The OUA, OUCI, OUF, and Planning Services may also adopt other reporting tools when necessary.

For ALS, the ALS Regional Focal Persons at the end of every quarter shall submit to BAE a consolidated report on the Utilization of Funds and an Accomplishment Report, duly signed by the Regional Directors. The template for the Utilization of Funds and Accomplishment Report shall be issued by the Assistant Secretary for ALS through a separate Office Memorandum. Moreover, the Central Office, through BAE, shall conduct regular monitoring of fund utilization of the Regional Offices and regular online consultative meeting/Program Implementation Review (PIR) with the ALS Regional Focal Persons as part of their mandated functions and responsibilities.

VIII. REFERENCES

- Republic Act No. 10533 or the "Enhanced Basic Education Act of 2013"
- Republic Act No. 9155 or the "Governance of Basic Education Act of 2001"
- Republic Act No. 9184 or the "Government Procurement Reform Act" and its 2016 Revised Implementing Rules and Regulations
- DO No. 2, s. 2021- Revised Signing Authorities for Administrative and Financial Matters in the Department of Education
- DO No. 21, s. 2019 - Policy Guidelines on the K to 12 Basic Education Program
- DO No. 12, s. 2020 - Adoption of the Basic Education Learning Continuity Plan (BE-LCP) for School Year 2020-2021 in light of COVID-19 Public Health Emergency
- DO No. 18, s. 2020 - Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Continuity Plan
- Alternative Delivery Mode Learning Resource Standards
- DO No. 15, s. 2020 - Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the

Implementation of Basic Education Learning Continuity Plan in time of COVID-19 Pandemic

- *DO No. 032, s. 2020- Guidelines on the Engagement of Services of learning Support Aides to Reinforce the Implementation of the BE-LCP in time of COVID-19 pandemic), as amended by DO No. 028, s. 2021 (Amendment to DepEd Order No. 032, s.2020)*
- *DO No. 29, s. 2021- School Calendar for School Year 2021-2022*
- *Joint Memorandum No. DM-OUCI-2021-309 - Supplementary Guidelines in the Utilization of Additional Downloaded Funds for Provision of Quarters 1 and 2 Learning Resources of SY 2021-2022*
- *Joint Memorandum No. DM-OUCI-2021-261- Clarification on DM-OUCI-2021-0195 (Supplementary Guidelines in the Utilization of Downloaded Funds for Provision of Quarter 1 and 2 Learning Resources of SY 2021-2022) and Provision of Information for the Continuous Response of the Department to the Pandemic as Regards Learning Resources, Compliance with COA Rules and Other Regulations, and Submission of Reports*
- *Joint Memorandum No. DM-OUCI-2021-195 - Supplementary Guidelines in the Utilization of Downloaded Funds for Provision of Quarter 1 and 2 Learning Resources of SY 2021-2022*
- *Memorandum No. OUA Memo 0620-0030-Minimum Specifications for ICT Equipment and Internet Services to be Donated to Schools, Teachers and/or Learners, Microsoft Licensing, and Donation Matters*
- *Joint Memorandum No. DM-OUCI-2021-210 - Data Validation and Verification of Online and Offline Additional Information on the Summary of Expenditure Reports*
- *Joint Memorandum No. DM-OUCI-2021-341 - Supplementary Guidelines in the Utilization of Additional Funds for Provision of Quarter 1 and 2 Learning Resources of SY 2021-2022*
- *COA Circular No. 97-002 dated February 10, 1997, as amended by COA Circular No. 2006-005 dated July 13, 2006 on the Granting, Utilization and Liquidation of Cash Advances*

IX. EFFECTIVITY

This Order shall take effect immediately upon publication in the DepEd website. A copy of this Order must be filed with the UP-ONAR.

This DepEd Order repeals and supercedes DepEd Order No. 18. s. 2020.

Enclosure 3

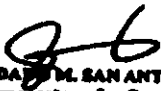


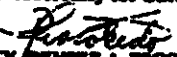
Republic of the Philippines
Department of Education

445897

JOINT MEMORANDUM DM-OUCI-2021-261

TO: REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS

FROM: 
DIOSDADO M. SAN ANTONIO
Undersecretary for Curriculum and Instruction


ATTY. REVSEE A. ESCOBEDO
Undersecretary for Field Operations,
Palang Pambansa Secretariat and DEACO


ARNELYN M. SEVILLA
Undersecretary for Finance

SUBJECT: CLARIFICATION ON DM-OUCI-2021-196 (SUPPLEMENTARY GUIDELINES IN THE UTILIZATION OF DOWNLOADED FUNDS FOR THE PROVISION OF QUARTERS 1 AND 2 LEARNING RESOURCES OF SY 2021-2022) AND PROVISION OF INFORMATION FOR THE CONTINUOUS RESPONSE OF THE DEPARTMENT TO THE PANDEMIC AS REGARDS LEARNING RESOURCES, COMPLIANCE WITH COA RULES AND OTHER REGULATIONS, AND SUBMISSION OF REPORTS

DATE: July 8, 2021

This joint memorandum is being issued to provide information and to clarify certain aspects in the continuous response of the Department to the pandemic situation, more particularly in the provision of learning resources, compliance with Commission on Audit (COA) Rules and Other Regulations, and reporting of data and expenditures.

In view of the continuing response of the Department to the pandemic situation, funds for the provision of learning resources were downloaded to the field in compliance with Chapter 4 of RA 9155 (Governance of Basic Education Act of 2001) which directs the Department to promulgate guidelines on the allocation, distribution and utilization of resources provided by the national government to the field office, and RA 10533 (Enhanced Basic Education Act of 2013) relative to certain learning materials. The Regional Offices (ROs) with their respective Schools Division Offices (SDOs), are hereby called to continuously adopt and implement measures to operationalize their respective learning continuity plan.

FUNDING, UTILIZATION AND REPORTING OF STATEMENT OF EXPENDITURE:

A) Sources of Funds

Attached as Annex A is the list of funds downloaded for the provision of Quarters 1 and 2 Learning Resources of S.Y. 2021-2022 per joint memorandum numbered DM - OUCI 2021-193. The said memorandum was issued to provide the guidelines in the utilization of downloaded funds. Other available funds shall also be downloaded for Quarters 1 and 2 of SY 2021-2022.

While support funds were downloaded to the ROs, it is likewise advised that ROs, SDOs, and schools to further source other funding for their learning resource needs from the following:

- a. Balances from the downloaded funds in F.Y. 2020 and F.Y. 2021 for the provision of learning resources, provided that the validity of the said fund has not yet lapsed;
- b. General Administration and Support Service (GASS)-Maintenance and Other Expenses (MOOE) allotment of the SDOs;
- c. Regular MOOE allocations of schools in accordance with DO 15, s. 2020 (Supplementary Guidelines on Managing Maintenance and Other Operating Expense Allocation for Schools to Support the Implementation of Basic Education Learning Continuity Plan in Time of COVID-19 Pandemic);
- d. In coordination with the Local Government Units, Special Education Fund may be utilized pursuant to Section 2.1 of Joint Circular No. 2 s. 2020 issued by the DepEd, Department of Budget and Management (DBM), and Department of Interior and Local Government (DILG); and
- e. Balances from funds downloaded for the provision of learning resources such as those under F.Y. 2021 Flexible Learning Options Fund per DM-OUCI 2021029 dated February 2, 2021, DM - OUCI 2021-034 dated February 3, 2021, and DM - OUCI 2021-044 dated February 15, 2021, DM OUCI 2021-060 dated March 10, 2021, DM OUCI 2021-107 dated April 12, 2021, DM OUCI 2021-098 dated April 16, 2021, and DM OUCI 2021-143 dated May 7, 2021, may be used, provided that the provision of learning resources for the identified priority areas are sufficiently covered.

B) Utilization of Funds

The allocation and utilization of funds by all DepEd Implementing Units shall be in accordance with the priorities set by the ROs/SDOs in line with their respective contextualized BE-LCP.

Expenses related to the conduct of activities, including but not limited to procurement, or inhouse/by administration, and/or partnership with Local Government Units (LGUs) and other eligible entities, for the printing and delivery of SLMs and other learning resources such as locally-developed SLMs, manuals, worksheets, and activity sheets, and other expenses to cover supplies for the development of video and radio scripts/lessons, conversion of materials into accessible format, and development of interactive materials, may be charged against this fund. Other expenses related to the implementation of the different learning modalities may also be charged against this fund. The priority, however, shall be provided for the printing and delivery of the SLMs.

Additionally, subject to existing budgeting, accounting, auditing, and procurement rules and regulations, and in accordance with Memorandum No. OUF-2020-0614, other expenses which may be charged against downloaded fund shall be determined by the Regional Directors (RDs)

based on the contextualized implementation of the BE-LCP and the assessment of the learning resources requirements of the region. These "other expenses" may include, but not limited, to the following:

- 1) Procurement of Universal Serial Bus (USBs) or other similar data storage devices for storing of digital learning resources of learners and teachers; and 2) Purchase of tablets for teachers and learners.

The purchase of tablets and digital devices should not exceed the PhP 15,000 threshold to be considered as Capital Outlay and should be based on the technical specifications provided under OUA Memo 0620-0030. The procurement and use of tablets shall also be subject to the existing guidelines on the acquisition, distribution and/or issuance, use, and return of semi-expendable supplies and equipment.

In the production of learning resources, the same may be procured in the Regional Office level based on agreement with the SDOs, which has the authority to determine the most efficient, effective, and economical mode of printing and delivery of learning resources.

In addition, the decision to avail alternative modes of procurement shall be subject to compliance with conditions set by RA 9184, or the Government Procurement Reform Act, and its Implementing Rules and Regulations (IRR).

C) Reporting of Expenditures

In line with the reporting of expenditures and items produced or procured, the Statement of Expenditure (SOE) template provided under Joint Memorandum No. DM-OUCI-2021-210 dated June 4, 2021 shall be adopted. The persons responsible for the provision of data is likewise set in said Joint Memorandum. It is requested that said SOE be updated every last Friday of the month, or whenever requested for provision of immediate data to other requesting government offices.

PRODUCTION AND UTILIZATION OF AVAILABLE LEARNING MATERIALS

Preparations to be adopted for the upcoming quarters shall hinge on the collaborative efforts of the ROs, SDOs, and schools. These may be done through:

- a. Distribution of textbooks to learners;
- b. Reprinting and distribution of the needed SLMs and other LRs that have already completed the quality assurance process and adopting measures to preserve SLMs for future use. Reuse SLMs that are still in good condition. Multiple adoption of LRs may be done based on the circumstances of the RO/SDO;
- c. Utilizing the Learning Management System developed or Uploading soft copies of SLMs and other e-copies of LRs for learners with gadgets and/or internet access or provision of said files in storage devices. The ROs and SDOs are highly encouraged to adopt to the strategies in order to maximize the use of the different available online and offline learning platforms and take into account the availability of appropriate gadgets/devices/appliances of a percentage of learners in their respective regions and divisions to minimize reliance on printed learning resources;
- d. Adopting strategies for the use of a combination of learning resources in line with other delivery modalities such as, the DepEd TV, radio and other available online/offline platforms; or
- e. In the event of further SLM development, the field unit involved must ensure that the members of the development teams are qualified and well supported and that the SLMs that only passed quality assurance process shall be made available to the learners.

- 1. Ensuring that quality assurance of intended learning materials to be used are done;

Local Error Watch teams must be maintained to coordinate with the CO Error Watch to address any reported errors or issues on LRa.

ROs and SDOs must take into account the inventory of their available SLMs and other learning resources. Whenever there is a need to reproduce certain CO conformed SLMs or locally developed SLMs, the technical specifications contained under DM-CI-2020-00245 may still be adopted.

The following alternative technical specifications for SLMs may also be adopted for the printing of SLMs.

SLM Size	Paper Requirement		Colors			Binding
	Cover	Inside Pages	Cover	Inside Pages		
				1 Color	4 Colors (Approx. No. of Sig. - SR)	
8.25" x 10.75"	Foldcote cal. #10 Solid white or Coated 2 Sides #140 lbs or better	Uncoated text paper, 60 gsm or better	4 / 1 with Overprint Varnish or better	1 Color	NA	Saddle stitched or better

COMPLIANCE WITH COA RULES AND OTHER REGULATIONS:

The continuous provision of learning resources to respond to the current pandemic situation should be in compliance with RA No. 9184 and its Revised IRR, PD No. 1445, COA Circular Nos. 2012-001, 2009-001, 96-010, and 97-002 dated June 14, 2012, February 12, 2009, August 16, 1996, and February 10, 1997, respectively.

The ROs must likewise ensure compliance of SDOs and schools with pertinent rules in the receipt, inspection, acceptance, and recording of inventory items of learning resources¹, as well as, to ensure that learning resources and other materials and equipment used in production interventions of learning resources are well secured and maintained.

In case of storage of learning resources and equipment, schools must ensure that said materials, like other public properties, are kept in good condition and safeguarded against loss or wastage².

For information and guidance.

Noted by:



LEONOR MAGTOLIS BRIONES
Secretary
Department of Education

¹ Chapter 4, Volume 1 of the Government Accounting Manual and Section 2 of COA Circular No. 96-010
² Section 2 of PD No. 1445

**Quarterly Report Template on the Utilization of the Alternative Delivery Mode
Program Support Funds**

Region: _____

SDO: _____

Quarter: _____

I. Accomplishment

Activity	Objective	Output	Physical Accomplishment		Financial Accomplishment	
			Target	Actual	Target	Actual

II. Reasons for Under-/Over-Achievement Based on the Targets

III. Issues And Challenges

- a. Operational Concerns
- b. Policy -Related Concerns

IV. Good Practices

V. Catch- Up Plan

VI. Recommendation/s

Prepared:

Division ALS Focal Person

Approved:

Schools Division Superintendent