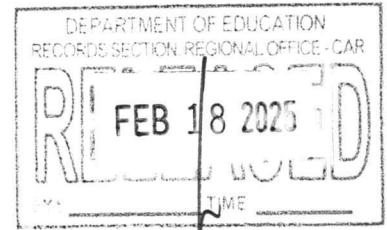




Republic of the Philippines
Department of Education
 CORDILLERA ADMINISTRATIVE REGION



February 18, 2025

REGIONAL MEMORANDUM

No. 124.2025

**DOWNLOADING OF 2025 ALS PROGRAM SUPPORT FUNDS
 AND UTILIZATION GUIDELINES**

To: Assistant Regional Director
 Regional ALS Focal Person
 Schools Division Superintendents
 Division ALS Focal Persons
 All Schools Division Offices
 All Others Concerned

1. The Department of Education- Cordillera Administrative Region issues the Implementing Guidelines on the Utilization of the Downloaded 2025 PSF for Alternative Learning System (ALS).
2. The downloaded ALS Program Support Fund shall be utilized for the efficient and effective implementation of ALS plans and priorities in accordance with the multi-year guidelines, DepEd Order No. 028, s. 2022 titled "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 the Years Thereafter" and Republic Act No. 11510, also known as the "Alternative Learning System Act and its Implementing Rules and Regulations."
3. The allotment for each Schools Division Office is as follows:

NO.	SCHOOLS DIVISION OFFICE	TOTAL
1	Abra	350,000.00
2	Apayao	300,000.00
3	Baguio City	220,000.00
4	Benguet	350,000.00
5	Ifugao	350,000.00
6	Kalinga	100,000.00
7	Mountain Province	310,000.00
8	Tabuk City	220,000.00
	TOTAL	2,200,000.00



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DepEd Tayo Cordillera



<https://depedcar.ph>



Certificate No. PHP QMS
24 93 0192

4. Work and Financial Plan indicating the complete details of the programs, projects and activities (PPAs) is required to be submitted to the Regional Office on or before March 30, 2025. Preparation of WFP and utilization of fund will be based on the identified eligible expenses specified in the Multi-year guidelines, DepEd Order No. 028, s. 2022.

5. Utilization, liquidation and accomplishment reports of the downloaded funds shall be submitted to the Regional Office on or before December 1, 2025 subject to the existing budgeting, procurement, accounting, auditing and COA rules and procedures.

6. Attached is Enclosure 1- DepEd Order No. 028, s. 2022 (Multi-year Guideline)

7. Immediate dissemination of and strict compliance with this Memorandum is desired.



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

PSF Downloading

CLMD/JPA/abl
02/18/2025



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 application³.
- **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.

³ 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 policies.

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 policies.
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:
- Communication or transportation expenses (including per diem) of identified participants, trainers and facilitators;
 - 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.
 - Supplies and materials (e.g. USB, external hard drive, etc.);
 - Conduct of Pre- and Post-Planning online meetings;
 - 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
 - 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:
- Supplies and materials;
 - Printing/reproduction and packaging of ALS teaching and learning materials; and
 - 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:
- Purchase of items which are classified as capital outlay expenses (e.g. equipment); and
 - 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.



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: <input type="checkbox"/>	Non-IU: <input type="checkbox"/>
ALS Program Supported: <input checked="" type="checkbox"/> 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 SDO/s, 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