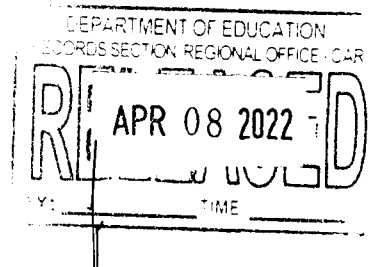




Republic of the Philippines  
**Department of Education**  
 Cordillera Administrative Region  
 Wangal La Trinidad, Benguet



April 7, 2022

**REGIONAL MEMORANDUM**

No. 169-2022

**DOWNLOADING OF FUNDS FOR PRINTING AND REPRODUCTION OF  
 ALTERNATIVE LEARNING SYSTEM K to 12 BASIC EDUCATION  
 CURRICULUM LEARNING RESOURCES**

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

1. Please be informed that a total amount of Four Million Seven Hundred Forty Thousand Two Hundred Eighty-nine Pesos (PhP 4,740,289.00) under FY 2022 Flexible Learning Options (FLO) fund has been downloaded to your divisions for the printing and reproduction of ALS K to 12 Learning Resources. This is in consonance to OM-OAGA-2022-047 signed by G.H. S. Ambat, Assistant Secretary, Alternative Learning System dated April 4, 2022 titled ***“Provision of Funds for Printing and Reproduction of Alternative Learning System K to 12 Basic Education Curriculum Learning Resources”*** attached in Enclosure 1.

2. The learning resources to be reproduced shall be downloaded through the following links:

- a. <https://tinyurl.com/ALSJHSModules50>
- b. <https://tinyurl.com/ALSSelfDirectedLearningModules>
- c. <https://tinyurl.com/ALSLifeSkillsModules6>

3. The amount allotted to the Schools Division Offices is as follows:

<b>Schools Division Office</b>	<b>No. of ALS Teachers</b>	<b>Amount (50 JHS Modules, Self-directed Learning Modules)</b>	<b>Amount (6 Life Skills Modules)</b>	<b>TOTAL</b>
Abra	46	796,930.50	32,169.50	<b>829,100.00</b>
Apayao	29	502,412.80	20,280.65	<b>522,693.45</b>
Baguio City	21	363,816.45	14,686.00	<b>378,502.45</b>
Benguet	46	796,930.50	32,169.50	<b>829,100.00</b>



Ifugao	37	641,009.50	25,875.20	<b>666,884.70</b>
Kalinga	22	381,140.80	15,385.20	<b>396,526.00</b>
Mountain Province	45	779,606.00	31,470.00	<b>811,076.00</b>
Tabuk City	17	294,517.80	11,888.60	<b>306,406.40</b>
<b>TOTAL</b>	<b>263</b>	<b>4,556,364.35</b>	<b>183,924.65</b>	<b>4,740,289.00</b>

4. SDOs shall ensure proper utilization of the funds for the purpose and considerations provided under 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)”*** and Joint Memorandum DM -OUCI-2021-261 attached in Enclosure 2 and 3.

5. Utilization and liquidation of the downloaded funds shall adhere to existing budgeting, procurement, accounting, auditing rules and procedures.

6. Should there be any queries and/or clarifications, please contact Rosita C. Agnasi, OIC- CLMD through 09218799962 and/or Alfredo B. Lanas, Regional ALS Focal Person through 09171092802.

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

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

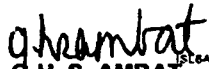
Enclosure 1



Republic of the Philippines  
Department of Education  
Office of the Assistant Secretary  
Alternative Learning System

MEMORANDUM  
OM - OAGA – 2022 – 047

To : ALL REGIONAL DIRECTORS

From :   
G.H. S. AMBAT  
Assistant Secretary  
Alternative Learning System

Subject : PROVISION OF FUNDS FOR PRINTING AND REPRODUCTION OF  
ALTERNATIVE LEARNING SYSTEM K to 12 BASIC EDUCATION  
CURRICULUM LEARNING RESOURCES

Date : April 4, 2022

The Department of Education (DepEd), through the Bureau of Alternative Education (BAE) shall provide funds for the printing and reproduction of Alternative Learning System (ALS) K to 12 Basic Education Curriculum (BEC) Learning Resources. This is following the issuance of DepEd Order No. 12, s. 2022 on the 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).

Section V of DepEd Order No. 12, s. 2022, in particular Letter A. – Item 1 states that:

"1. 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 shall issue a separate Office Memorandum to identify the ALS K to 12 BEC-aligned learning resources for printing, reproduction, and delivery for the corresponding School Year".

In compliance, the BAE shall download funds to the Regional Offices (ROs) for the printing, and reproduction of the following:

1. 50 NEW ALS Junior High School Modules (developed with support of KOICA and UNESCO Jakarta);
2. Self-Directed Learning Modules ; and
3. Life Skills Modules .

Kindly refer to the Attachment No. 1 for the specific amount to be downloaded per RO. The number of copies to be printed per ALS LR is based on the number of ALS Teachers registered in the Learner Information System (LIS).

This is to reiterate **Items 2 and 3 of Section V, Letter A of DepEd Order No. 12, s. 2022:**

"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 LR, 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.

All other provisions of DepEd Order No. 12, s. 2022, related and applicable to the printing, reproduction, and delivery of the identified ALS LR shall apply.

Should you have questions or clarifications, please contact **Ms. Jenelyn M. Baylon, Master Teacher I, On-detail – BAE** or **Ms. Kristine Lee Lumanog, Education Program Specialist II for ALS, On-detail – BAE** at telephone number (02) 8636-3603 or through their respective email address at [jenelyn.baylon@deped.gov.ph](mailto:jenelyn.baylon@deped.gov.ph) and [kristinelee.lumanog@deped.gov.ph](mailto:kristinelee.lumanog@deped.gov.ph).

For strict compliance .

Enclosure 2



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](mailto: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 *LB*

**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**

**SMMA/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 LR, 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 LR, 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 (OUF).

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](mailto:blr.lrp@deped.gov.ph), copy furnished Education Programs Management Office at [epmo@deped.gov.ph](mailto: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

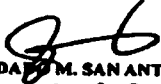



Republic of the Philippines  
Department of Education


495897

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,  
Palarong Pambansa Secretariat and DEACO

  
ANNALYN M. SEVILLA  
Undersecretary for Finance

SUBJECT: CLARIFICATION ON DM-OUCI-2021-195 (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 2021-195. 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 Expenses 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.

- f. 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 LRs.

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 resources<sup>1</sup>, 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 wastage<sup>2</sup>.

For information and guidance.

Noted by:



**LEONOR MAGTOLIS BRIONES**  
Secretary  
Department of Education

<sup>1</sup> Chapter 8, Volume 1 of the Government Accounting Manual and Section 2 of COA Circular No. 96-010  
<sup>2</sup> Section 2 of PD No. 3445