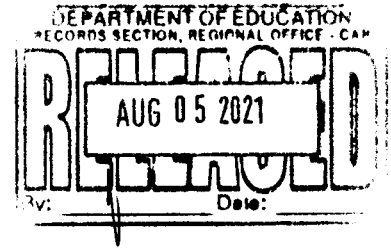




Republic of the Philippines
Department of Education
 Cordillera Administrative Region



August 4, 2021

REGIONAL MEMORANDUM
 No. 327.2021

**GUIDELINES ON THE UTILIZATION OF THE DOWNLOADED
 2021 ALS PROGRAM SUPPORT FUND**

To: OIC-Assistant Regional Director
 Schools Division Superintendents
 ALS Division Focals
 All others concerned

1. The Department of Education-Cordillera Administrative Region issues the Guidelines on the Utilization of the Downloaded 2021 Funds for the 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 DO 027, s. 2021 entitled "Implementing Guidelines on the Release, Utilization, Monitoring and Reporting of Program Support Funds for Alternative Learning System for Calendar Year 2021, DepEd Order No. 013, s. 2019, the Policy Guidelines on the Implementation of Enhanced Alternative Learning System 2.0 and RA 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.
3. The breakdown of fund allotment per Schools Division Office is itemized below:

Schools Division Offices	No. of ALS Implementers	For the Implementation of Regional Initiated Program on BP-OSA	2021 ALS PSF Allocation	Total
Abra	46		961,000.00	961,000.00
Apayao	34		716,500.00	716,500.00
Baguio	21		478,794.66	478,794.66
Benguet	46		968,500.00	968,500.00
Ifugao	42		880,500.00	880,500.00
Kalinga	36	200,000.00	756,000.00	956,000.00
Mt. Province	46	200,000.00	962,500.00	1,162,500.00
Tabuk	27		596,500.00	596,500.00
Total				6,720,294.66



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Republic of the Philippines
Department of Education
Cordillera Administrative Region

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 August 15, 2021**. Preparation of WFP and utilization of fund will be based on the identified eligible expenses specified in DepEd Order No. 027, s. 2021.
5. Utilization and liquidation report shall be submitted to the Regional Office **on or before December 15, 2021** subject to the usual accounting, auditing and COA rules and procedures.
6. Attached are the following templates:

Enclosure 1. Accomplishment Report on the on the Utilization of the
Downloaded 2021 ALS PSF.
Enclosure 2. Work and Financial Plan
Enclosure 3. DepEd Order No. 27, s. 2021
7. Immediate dissemination and compliance to this memorandum is desired.


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



Republic of the Philippines
Department of Education
Cordillera Administrative Region

Enclosure 1 to DepEd Memo _____

**SCHOOLS DIVISION OFFICE (SDO) ACCOMPLISHMENT REPORT ON THE UTILIZATION
OF ALS PROGRAM SUPPORT FUNDS FOR THE CALENDAR YEAR 2021**

Division: _____

I. Physical and Financial Accomplishments

Objectives/Activities/ Program	Unit of Measure/ Indicator	MOVs	Physical Accomplishment			Financial Accomplishments		
			Target	Actual	%	Target	Actual	%
Objective								
Activity								

Reasons for Under/Over Performance based on the set Targets/Objectives

II. Issues, Challenges, and other Concerns

Operational Concerns/Issues:

Policy-related Concerns/Issues:

III. Best Practices, Recommendations, and Ways Forward

Prepared by:

Division ALS Focal

Certified Correct:

School Division Superintendent

Enclosure 2 to DepEd Memo

327 . 2021

WORK AND FINANCIAL PLAN

SDO: _____

Specific Program	Programs/Projects /Activities	KPI/Unit of Measure	Target		Output	Implementation Date	Resources Needed			Time Frame			Source of Fund	Total Amount		
			Physical	Financial			Human	Physical	Financial	Aug	Sep	Oct			Nov	

Prepared by:

ALS Focal

Reviewed by:

Chief

Allotment available and within cost standards:

Finance

Recommending Approval:

ASDS

Approval:

SDS



Republic of the Philippines
Department of Education

28 JUN 2021

DepEd O R D E R
No. **027**, s. 2021

**IMPLEMENTING GUIDELINES ON THE RELEASE, UTILIZATION, MONITORING
AND REPORTING OF PROGRAM SUPPORT FUNDS FOR ALTERNATIVE
LEARNING SYSTEM FOR CALENDAR YEAR 2021**

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

1. The Department of Education (DepEd) issues the enclosed **Implementing Guidelines on the Release, Utilization, Monitoring and Reporting of Program Support Funds (PSF) for Alternative Learning System (ALS) for Calendar Year 2021**.
2. The guidelines aim 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 prescribed minimum public health standards and various levels of community quarantine protocols during and after the COVID-19 pandemic.
3. The PSF shall be downloaded to all DepEd Regional Offices (ROs), except the Bangsamoro Autonomous Region in Muslim Mindanao (BARRM)¹, and may be further downloaded to the Schools Division Offices (SDOs).
4. All DepEd Orders (DOs) and other related issuances, rules and regulations, and provisions, which are inconsistent with these guidelines are repealed, rescinded, or modified accordingly.
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 Office of the National Administrative Register (UP-ONAR) at the University of the Philippines (UP) Law Center, UP Diliman, Quezon City.
6. For more information, please contact the **ALS Task Force**, 5th Floor, Bonifacio Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at als.taskforce@deped.gov.ph or at telephone number (02) 8636-3603.
7. Immediate dissemination of and strict compliance with this Order is directed.



To authenticate this document,
please scan the QR code.



DEPED-OBEC-444821

LEONOR MAGTOLIS BRIONES
Secretary

¹ Philippines: Act No. 11054, Organic Law for the Bangsamoro Autonomous Region in Muslim Mindanao, 2018, Art. V, sec.2.

**IMPLEMENTING GUIDELINES ON THE RELEASE, UTILIZATION, MONITORING
AND REPORTING OF PROGRAM SUPPORT FUNDS FOR ALTERNATIVE
LEARNING SYSTEM FOR CALENDAR YEAR 2021**

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 the recently passed Republic Act (R.A.) 11510 also known as the Alternative Learning System Act, which institutionalizes the ALS in Basic Education for out-of-school youth, children in special cases, and adults, there is a need to allocate fund support to the field offices in order to prepare for the implementation 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 ALS Task Force shall ensure that the delivery of the ALS program continues during this pandemic.
6. While the ALS Task Force 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 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.

7. For this purpose, funds shall be allocated to support the Regional Offices (ROs), except the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)¹ 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.
8. 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

9. These guidelines shall provide the rules for release, 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 2021 during and after the COVID-19 pandemic. Said PSF may be further downloaded to the Schools Division Offices (SDOs) as may be deemed necessary by the Regional Offices.

III. Definition of Terms

10. 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.
 - **Community Quarantine** – restrictions of movement within, into, or out of the area of quarantine of individuals, large groups of people, or communities, designed to reduce the likelihood of transmission of COVID-19 among persons in and to persons outside of the affected area.
 - **COVID-19** – Coronavirus disease 2019 which is caused by the virus known as the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2)
 - **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.
 - **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.
 - **Operational Concerns/Issues** – challenges in implementing policies/directives which may be addressed by existing processes and

¹ Philippines: Act No. 11054. *Organic Law for the Bangsamoro Autonomous Region in Muslim Mindanao*, 2018, Art. V, sec. 2.

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.
- **Program Management** – includes monitoring and evaluation, regular meetings with the Division ALS focal persons, and other organizational management activities.
- **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
- **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.

IV. Policy Statement

11. This Order issues the guidelines for the release, utilization, and monitoring and reporting of the ALS Program Support Funds (PSF) for Calendar Year 2021 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.
12. As may be deemed necessary by the Regional Offices, ALS PSF may be further downloaded to the Schools Division Offices to promote the efficient utilization of the said fund.
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 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 2021, 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), approved eligible activities, and allowable expenses

Further, the PSF allocated per RO shall be based on the yearly budget proposal of ALS related programs and activities that the ALS Regional Focal Persons shall submit to the Executive Committee (Execom) Member in charge of the ALS Program.

The PSF may be further downloaded to the Schools Division Offices 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.

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 ALS Regional/Division 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 consultation with and quality assurance of the National Educators Academy of the Philippines (NEAP).
18. During the pandemic, the modality for the conduct of capability building activities, trainings, and workshops shall depend on the quarantine protocol level set by the Inter-Agency Task Force (IATF) and the Local Government Unit (LGU) as well as the most recent DepEd rules and/or polices.

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. Renewal of Contract of Service (CoS) staff in the Regional Office to provide essential services for the following:
 - iii.a Operationalization of the ALS Learning Continuity Plan (LCP) for School Year SY 2021-2022 / Operationalization of the ALS program plan of the Region
 - iii.b. Operationalization of the ALS Five –Year Strategic Roadmap;
 - iii.c. Operationalization of the ALS Law
 - 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;
 - iv. Activities and expenses to address operational concerns/issues.
- b. **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.
- c. **Teaching and Learning Resources** for expenses on:
 - i. Development, contextualization, and printing/reproduction of existing and/or newly developed ALS teaching and learning resources;

- ii. Teaching and Learning Supplies and materials;
- iii. Printing of assessment forms; and
- iv. Expenses incurred for Radio-based Instructions (RBIs).

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, provided, it shall be supported by a budget proposal/request from SDO, 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;
 - 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. First Aid medical supplies and materials; and
 - h. 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.
 - 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 existing level of community quarantine in the area, and subject to the approval of IATF and LGU, as well as the most recent DepEd rules and/or polices.

23. The Executive Committee (ExeCom) Member in-charge of ALS 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).
29. 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.
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.

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

Central Office

31. 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

32. 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 based on the proposal prepared by the Division ALS Focal Persons duly signed by Schools Division Superintendents 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.
33. 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.

Schools Division Office

34. 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.
35. 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.
36. 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

37. At the end of every quarter, the Division ALS Focal Persons 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.
38. The ALS Regional Focal Person shall then submit a consolidated Accomplishment Report (Enclosure No. 4) to ALS Task Force in the Central Office, through email address als.taskforce@deped.pgv.ph. The quarterly report must be endorsed/approved by the Regional Directors.

39. 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.
40. The Central Office, through the ALS Task Force, shall conduct regular monitoring of program implementation/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.

VII. Effectivity

41. All existing Orders and Memoranda inconsistent with this Order are rescinded. These guidelines shall remain in force and in effect, unless sooner, repealed, amended, or rescinded.
42. 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.

VIII. 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.