



Republic of the Philippines
Department of Education
 OFFICE OF THE UNDERSECRETARY

MEMORANDUM
OUF-2020-0328

TO : Regional Directors
 Minister, Basic, Higher and Technical Education, BARMM
 Schools Division Superintendents

FROM : ANNALYN M. SEVILLA
 Undersecretary for Finance

DIOSDADO SAN ANTONIO
 Undersecretary for Curriculum and Instruction



OFFICE OF THE DIRECTOR IV		
Date of File Forwarded	Time	Signature
7/16/20	1:00	[Signature]
7/16/20	2:10	[Signature]

SUBJECT : Guidelines on the Release and Utilization of Funds/ Subsidy to the DepEd Schools Division Offices (SDOs) for the Development, Quality Assurance, Reproduction, and Delivery of Locally-Developed Learning Resources

DATE : July 10, 2020

As stated in DO No. 012, 2. 2020 (Adoption of Basic Education Learning Continuity Plan (BE-LCP) for School Year 2020-2021), the 1987 Constitution, Article XIV, Section 1, declares that 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." This right must be upheld at all times, and DepEd is duty-bound to provide learning opportunities even in the time of the COVID-19 national emergency.

The COVID-19 pandemic poses a great challenge in education particularly in safeguarding the health, safety, and well-being of all learners, teachers, and personnel of DepEd. Hence, to continue learning, the identified learning delivery modalities require the creation, reproduction, distribution, and use of learning resources comprising not only the usual textbooks and teaching guides used in public schools in normal times, but also learning modules in print, digital, and broadcasting formats, as well as accessible formats for persons with disabilities (PWDs). Thus, different ways of applying the intellectual property law will be crucial in ensuring that their creation, reproduction, distribution, and utilization will be in accordance with law, including but not limited to RA 8293, otherwise known as the Intellectual Property Code of the Philippines, as amended by RA 10372.

Republic Act 10533 or Enhancing the Basic Education System states that the curriculum shall be flexible enough to enable and allow schools to localize, indigenize and enhance the same based on their respective educational and social contexts. The production and development of locally-produced teaching materials shall be encouraged and approval of these materials shall devolve to the regional and division education units. Further, it states that basic education shall be delivered in languages understood by the learners as the language plays a strategic role in shaping the formative years of learners.

*ORV email
 7/16/2020*



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The development, quality assurance, reproduction, and delivery of locally-developed learning resources such as activity sheet, module/self-learning material, reader, multimedia material, storybook, and accessible materials among others in support to the different learning modalities under the BE-LCP shall be based on these guidelines:

1. Allocation and Release of Funds

- a. All SDOs shall receive equal amount of subsidy for the development, quality assurance, reproduction and delivery of locally-developed learning resources as indicated in Attachment No. 1.
- b. The Finance Service-Budget Division of DepEd Central Office shall prepare and issue the Sub-Allotment Release Orders (Sub-AROs) to the Regional Offices (ROs). The ROs in turn will further download the allotments to the respective Schools Division Offices (SDOs).
- c. After receipt of the Sub-AROs, the SDOs shall request from DBM-Regional Offices concerned the issuance of Notice of Cash Allocations (NCAs) to cover the cash requirements of the Sub-AROs they received.
- d. To effect the transfer of funds to BARMM for its allocation, the BLR shall prepare the Obligation Request and Status (ORS) and disbursement voucher for processing by the Accounting and Budget Divisions. Once the disbursement voucher is approved, a funding check shall be prepared by the Cash Division for release to the BARMM Minister of Basic, Higher and Technical Education.

2. Utilization of Funds

- a. The utilization of funds shall be in accordance with the priorities set by the RO/SDO/School in line with its implementation of the BE-LCP. Expenses related to the conduct activities such as development, quality assurance, contextualization, reproduction, and delivery of learning resources, may be charged against this fund.
- b. The use of the funds shall be subject to the existing government accounting and auditing rules and regulations.
- c. FUNDS should NOT be utilized for other purposes except for the abovementioned activities. Purchase of capital outlay items (e.g., equipment, gadgets, software) is strictly prohibited.
- d. The grant and liquidation of the cash advance shall be subject to the rules and regulations on the granting, utilization, and liquidation of cash advances as provided for under COA Circular No. 97-002 dated February 10, 1997 and as amended by COA Circular No. 2006-005 dated July 13, 2006.

Any unexpended balance must be refunded within five (5) days after the conduct of the activity.



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- e. Within two (2) months, the SDO through the Learning Resource Supervisor shall submit a Statement of Expenditures (SOE) to the Bureau of Learning Resources (BLR). A template of the SOE is enclosed as Attachment 2. The SOE shall be duly certified by the Division Accountant and approved by the Schools Division Superintendent.

In case the **downloaded fund is not sufficient** to address the actual needs, the **SDOs may provide additional subsidy using their regular MOOE**.

Schools may also use their school MOOE for the production and distribution of alternative delivery modules 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) and subject to pertinent procurement, accounting, and auditing rules and regulation.

In addition, the SDO shall determine the most efficient, effective and economical mode of printing/reproduction and delivery of learning resources. For this purpose, the SDOs may opt to:

- 1) Organize and conduct in-house production and/or procurement subject to compliance with R.A. 9184, otherwise known as the "Government Procurement Reform Act" and its Implementing Rules and Regulations (IRR) and other GPPB issuances;
- 2) Obtain partnership agreement with Local Government Units (LGU).

For concerns, queries and/or clarification, please contact Dr. Besy C. Agamata, Chief, Production Division (PD) of the Bureau of Learning Resources (BLR) at telephone number (02) 8634-0901 or email address blr.lrpd@deped.gov.ph.

Strict compliance with the above guidelines is enjoined.

**Revised Breakdown of Budget/Subsidy for the
Development, Quality Assurance, and Reproduction
of Locally-Developed Learning Resources
of Schools Division Offices (SDOs)**

Region	Division	Amount/Dist.
I	Ilocos Norte	200,000.00
I	Laoag City	200,000.00
I	Batac City	200,000.00
I	Ilocos Sur	200,000.00
I	Vigan City	200,000.00
I	Candon City	200,000.00
I	La Union	200,000.00
I	San Fernando City, I	200,000.00
I	Pangasinan I, Lingayen	200,000.00
I	Alaminos City	200,000.00
I	San Carlos City, I	200,000.00
I	Pangasinan II, Binalonan	200,000.00
I	Dagupan City	200,000.00
I	Urdaneta City	200,000.00
SUB-TOTAL (REGION I)		2,800,000.00
II	Batanes	200,000.00
II	Cagayan	200,000.00
II	Tuguegarao City	200,000.00
II	Isabela	200,000.00
II	Iligan City	200,000.00
II	Cauayan City	200,000.00
II	Santiago City	200,000.00
II	Nueva Vizcaya	200,000.00
II	Quirino	200,000.00
SUB-TOTAL (REGION II)		1,800,000.00

**Revised Breakdown of Budget/Subsidy for the
Development, Quality Assurance, and Reproduction
of Locally-Developed Learning Resources
of Schools Division Offices (SDOs)**

Region	Division	Amount/Dist.
III	Aurora	200,000.00
III	Bataan	200,000.00
III	Balanga City	200,000.00
III	Bulacan	200,000.00
III	Malolos City	200,000.00
III	Meycauayan City	200,000.00
III	San Jose del Monte City	200,000.00
III	Nueva Ecija	200,000.00
III	Munoz Science City	200,000.00
III	San Jose City	200,000.00
III	Cabanatuan City	200,000.00
III	Gapan City	200,000.00
III	Pampanga	200,000.00
III	Angeles City	200,000.00
III	Mabalacat City	200,000.00
III	San Fernando City, III	200,000.00
III	Tarlac	200,000.00
III	Tarlac City	200,000.00
III	Zambales	200,000.00
III	Olongapo City	200,000.00
SUB-TOTAL (REGION III)		4,000,000.00

**Revised Breakdown of Budget/Subsidy for the
Development, Quality Assurance, and Reproduction
of Locally-Developed Learning Resources
of Schools Division Offices (SDOs)**

Region	Division	Amount/Dist.
CAR	Abra	200,000.00
CAR	Apayao	200,000.00
CAR	Baguio City	200,000.00
CAR	Benguet	200,000.00
CAR	Ifugao	200,000.00
CAR	Kalinga	200,000.00
CAR	Tabuk City	200,000.00
CAR	Mt. Province	200,000.00
SUB-TOTAL (REGION CAR)		1,600,000.00
IV-A	Antipolo City	200,000.00
IV-A	Batangas	200,000.00
IV-A	Batangas City	200,000.00
IV-A	Tanauan City	200,000.00
IV-A	Lipa City	200,000.00
IV-A	Cavite	200,000.00
IV-A	Baccor City	200,000.00
IV-A	Imus City	200,000.00
IV-A	Dasmariñas City	200,000.00
IV-A	Cavite City	200,000.00
IV-A	Laguna	200,000.00
IV-A	Sta. Rosa City	200,000.00
IV-A	Calamba City	200,000.00
IV-A	San Pablo City	200,000.00
IV-A	Quezon	200,000.00
IV-A	Tayabas City	200,000.00
IV-A	Lucena City	200,000.00
IV-A	Rizal	200,000.00
IV-A	Biñan City	200,000.00
IV-A	Gen. Trias City	200,000.00
IV-A	Cabuyao City	200,000.00
SUB-TOTAL (REGION IV-A)		4,200,000.00
IV-B	Marinduque	200,000.00
IV-B	Occidental Mindoro	200,000.00
IV-B	Oriental Mindoro	200,000.00
IV-B	Calapan City	200,000.00
IV-B	Palawan	200,000.00
IV-B	Puerto Princesa City	200,000.00
IV-B	Romblon	200,000.00
SUB-TOTAL (REGION IV-B)		1,400,000.00

**Revised Breakdown of Budget/Subsidy for the
Development, Quality Assurance, and Reproduction
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Region	Division	Amount/Dist.
V	Albay	200,000.00
V	Tabaco City	200,000.00
V	Legazpi City	200,000.00
V	Ligao City	200,000.00
V	Camarines Norte	200,000.00
V	Camarines Sur	200,000.00
V	Naga City	200,000.00
V	Iriga City	200,000.00
V	Catanduanes	200,000.00
V	Masbate	200,000.00
V	Masbate City	200,000.00
V	Sorsogon	200,000.00
V	Sorsogon City	200,000.00
SUB-TOTAL (REGION V)		2,600,000.00
NCR	Caloocan City	200,000.00
NCR	Las Piñas City	200,000.00
NCR	Makati City	200,000.00
NCR	Mandaluyong City	200,000.00
NCR	Malabon	200,000.00
NCR	Navotas	200,000.00
NCR	Manila	200,000.00
NCR	Marikina City	200,000.00
NCR	Muntinlupa City	200,000.00
NCR	Paranaque City	200,000.00
NCR	Pasay City	200,000.00
NCR	Pasig City	200,000.00
NCR	San Juan City	200,000.00
NCR	Quezon City	200,000.00
NCR	Taguig & Pateros	200,000.00
NCR	Valenzuela City	200,000.00
SUB-TOTAL (REGION NCR)		3,200,000.00

**Revised Breakdown of Budget/Subsidy for the
Development, Quality Assurance, and Reproduction
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Region	Division	Amount/Dist.
VI	Aklan	200,000.00
VI	Antique	200,000.00
VI	Bacolod City	200,000.00
VI	Bago City	200,000.00
VI	Cadiz City	200,000.00
VI	Capiz	200,000.00
VI	Guimaras	200,000.00
VI	Iloilo Province	200,000.00
VI	Iloilo City	200,000.00
VI	Passi City	200,000.00
VI	Kabankalan City	200,000.00
VI	La Carlota City	200,000.00
VI	Negros Occidental	200,000.00
VI	Escalante City, Neg Occ.	200,000.00
VI	Roxas City	200,000.00
VI	Sagay City	200,000.00
VI	San Carlos City, VI	200,000.00
VI	Silay City	200,000.00
VI	Himamaylan City	200,000.00
VI	Sipalay City	200,000.00
SUB-TOTAL (REGION VI)		4,000,000.00
VII	Bais City	200,000.00
VII	Bayawan City	200,000.00
VII	Bohol	200,000.00
VII	Tagbilaran City	200,000.00
VII	Cebu Province	200,000.00
VII	Carcar City, Cebu	200,000.00
VII	Naga City, Cebu	200,000.00
VII	Bogo City, Cebu	200,000.00
VII	Cebu City	200,000.00
VII	Danao City	200,000.00
VII	Dumaguete City	200,000.00
VII	Lapu-Lapu City	200,000.00
VII	Mandaue City	200,000.00
VII	Negros Oriental	200,000.00
VII	Guihulngan City, Neg Or	200,000.00
VII	Siquijor	200,000.00
VII	Talisay City	200,000.00
VII	Tanjay City	200,000.00
VII	Toledo City	200,000.00
SUB-TOTAL (REGION VII)		3,800,000.00

**Revised Breakdown of Budget/Subsidy for the
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Region	Division	Amount/Dist.
VIII	Biliran	200,000.00
VIII	Calbayog City	200,000.00
VIII	Eastern Samar	200,000.00
VIII	Borongan City, E Samar	200,000.00
VIII	Leyte	200,000.00
VIII	Baybay City (Interim division of Leyte)	200,000.00
VIII	Maasin City	200,000.00
VIII	Northern Samar	200,000.00
VIII	Ormoc City	200,000.00
VIII	Samar (Western Samar)	200,000.00
VIII	Catbalogan City, Samar	200,000.00
VIII	Southern Leyte	200,000.00
VIII	Tacloban City	200,000.00
SUB-TOTAL (REGION VIII)		2,600,000.00
IX	Isabela City	200,000.00
IX	Zamboanga City	200,000.00
IX	Zamboanga del Norte	200,000.00
IX	Dapitan City	200,000.00
IX	Dipolog City	200,000.00
IX	Zamboanga del Sur	200,000.00
IX	Pagadian City	200,000.00
IX	Zamboanga Sibugay	200,000.00
SUB-TOTAL (REGION IX)		1,600,000.00
X	Bukidnon	200,000.00
X	Malaybalay City	200,000.00
X	Valencia City	200,000.00
X	Cagayan de Oro City	200,000.00
X	Camiguin	200,000.00
X	Lanao del Norte	200,000.00
X	Iligan City	200,000.00
X	Misamis Occidental	200,000.00
X	Oroquieta City	200,000.00
X	Ozamis City	200,000.00
X	Tangub City	200,000.00
X	Misamis Oriental	200,000.00
X	Gingoog City	200,000.00
X	El Salvador City	200,000.00
SUB-TOTAL (REGION X)		2,800,000.00

**Revised Breakdown of Budget/Subsidy for the
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Region	Division	Amount/Dist.
XI	Compostela Valley	200,000.00
XI	Davao City	200,000.00
XI	Davao del Norte	200,000.00
XI	Davao Occidental	200,000.00
XI	Island Garden City of Samal	200,000.00
XI	Panabo City	200,000.00
XI	Tagum City	200,000.00
XI	Davao del Sur	200,000.00
XI	Davao Oriental	200,000.00
XI	Digos City	200,000.00
XI	Mati City	200,000.00
SUB-TOTAL (REGION XI)		2,200,000.00
XII	Cotabato City	200,000.00
XII	North Cotabato	200,000.00
XII	Kidapawan City	200,000.00
XII	Sarangani	200,000.00
XII	South Cotabato	200,000.00
XII	General Santos City	200,000.00
XII	Koronadal City	200,000.00
XII	Sultan Kudarat	200,000.00
XII	Tacurong City	200,000.00
SUB-TOTAL (REGION XI)		1,800,000.00
Caraga	Agusan del Norte	200,000.00
Caraga	Butuan City	200,000.00
Caraga	Cabadbaran City	200,000.00
Caraga	Agusan del Sur	200,000.00
Caraga	Bayugan City	200,000.00
Caraga	Dinagat Islands	200,000.00
Caraga	Surigao del Norte	200,000.00
Caraga	Siargao	200,000.00
Caraga	Surigao City	200,000.00
Caraga	Surigao del Sur	200,000.00
Caraga	Tandag City	200,000.00
Caraga	Bislig City	200,000.00
SUB-TOTAL (CARAGA)		2,400,000.00

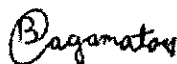
**Revised Breakdown of Budget/Subsidy for the
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Region	Division	Amount/Dist.
BARMM	Basilan	200,000.00
BARMM	Lamitan City	200,000.00
BARMM	Lanao del Sur I	200,000.00
BARMM	Marawi City	200,000.00
BARMM	Lanao del Sur II	200,000.00
BARMM	Maguindanao I	200,000.00
BARMM	Maguindanao II	200,000.00
BARMM	Sulu I	200,000.00
BARMM	Tawi-Tawi	200,000.00
SUB-TOTAL (BARMM)		1,800,000.00
GRAND TOTAL		44,600,000.00

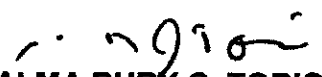
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