



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

September 11, 2020

REGIONAL MEMORANDUM

No. **477**, s. 2020

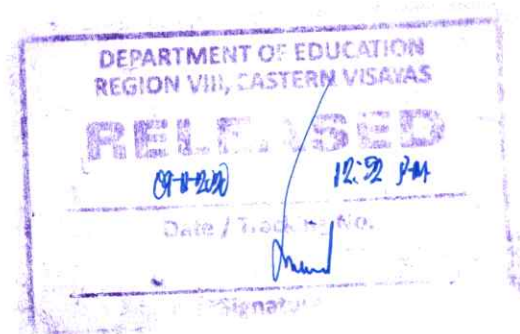
**DISSEMINATION OF SOME CLARIFICATORY QUESTIONS ON THE USE OF
SCHOOL MOOE IN THE IMPLEMENTATION OF BASIC EDUCATION-LEARNING
CONTINUITY PLAN (BE-LCP)**

To: Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

1. Attached is a Letter from the Regional Office COA Auditors relative to a query on the use of School MOOE in the distribution and retrieval of alternative learning modules related to the implementation of Basic Education-Learning Continuity Plan, for information and guidance of all concerned.
2. Immediate dissemination of and strict compliance with this Memorandum are desired.


RAMIR B. UYTICO EdD, CESQ IV
Director IV *A*

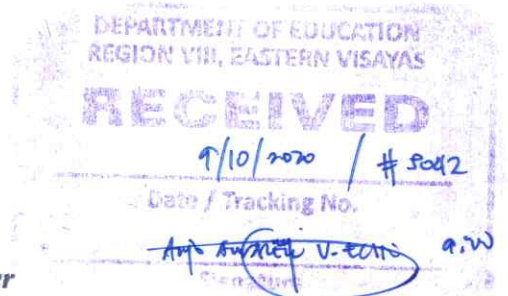
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Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. VIII
Office of the Audit Team Leader

Team R8-10, NGS Cluster 5 – Education and Employment
DepEd Regional Office No. 8, Candahug, Palo, Leyte



September 9, 2020

RAMIR B. UYTICO, Ed.D., CESO IV

Regional Director
Department of Education
Regional Office No. VIII
Candahug, Palo, Leyte

Subject: *Clarification on certain items to be included as part of the allowable expenses to be charged against the School MOOE in the implementation of Basic Education – Learning Continuity Plan (BE-LCP).*

Sir:

In reference to the above-subject and in reply to your letter date August 24, 2020 asking for clarification whether the following are included as part of the allowable expenses, to wit:

1. Hiring of vehicle, of any type to be utilized in the distribution and retrieval of alternative learning moduels; and
2. Extent of coverage on the provision/reimbursement of transportation expenses for teachers while on duty e.g. distributing, retrieving, and providing the needed home learning support to learners.

The above enumerated expenses are considered allowable since related to the implementation of the BE-LCP.

Item 6.6 , Enclosures to DepEd Order No. 018, s. 2020, Policy Guidelines for the Provisions of Learning Resources in the Implementation of BE-LCP, states, thus:

- 6.6 Expenses related to the conduct of activities, including but not limited to procurement, or in-house/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, amuals, 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 may also b. **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. Xxxx.”** (emphasis supplied)

As to the extent of coverage on the provision/reimbursement of transportation expenses for teachers while on duty e.g. distributing, retrieving, and providing the needed home learning support to learners, it will depend on the efficient and effective management and judicious use of MOOE funds of the School Heads especially in times of public emergencies.

Item 1.1, Enclosures to DepEd Order no. 015, s. 2020 on Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation to Schools to Support the Implementation of BE-LCP in time of COVID-19 Pandemic, clearly provides, thus

- 1.1 The School Heads are urged to undergo rigorous review and evaluation of the School Improvement Plan (SIP) and adjust accordingly to respond to the circumstances and eventualities in the areas where the school operate. **They shall exercise due diligence in determining the priorities in the use of funds without compromising the health and safety of learners, teaching and non-teaching personnel in schools.** Further, the School Heads are encouraged to assess their "hierarchy of needs" and potential problems if these needs are not met. (emphasis supplied)

Furthermore, item 1.6 of enclosures to the same DepEd Order, states that, "*The Regional Directors, Schools Division Superintendents, and Schools Heads shall ensure that the activities to be charged against the School MOOE are aligned with the objectives and directions of the BE-LCP.*"

Viewed in the light of the foregoing, we hoped that we were able to give clarifications on the issues raised. For your information and appropriate action.

Thank you.

Very truly yours,


JOSPHINE S. MATUGAS
SA IV – Audit Team Leader

Copy furnished:

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