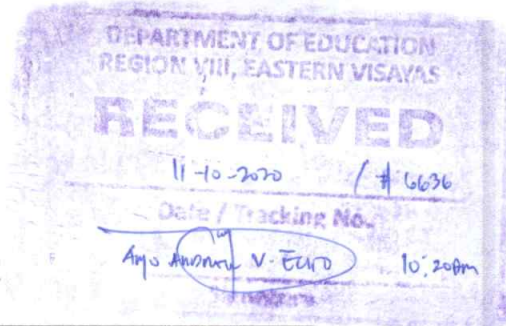




Republic of the Philippines  
**Department of Education**  
 Office of the Undersecretary



**MEMORANDUM**  
 OUF-2020-0614

OFFICE OF THE DIRECTOR IV	
Date and Time Received 10 NOV 2020 16:13	Signature [Signature]
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**FOR: UNDERSECRETARIES  
 ASSISTANT SECRETARIES  
 BUREAU AND SERVICE DIRECTORS  
 REGIONAL DIRECTORS  
 SCHOOL DIVISION SUPERINTENDENTS  
 PROGRAM MANAGERS AND FOCAL PERSONS  
 ALL OTHERS CONCERNED**

**FROM:**   
**ANNALYN M. SEVILLA**  
 Undersecretary for Finance

  
**DIOSDADO M. SAN ANTONIO**  
 Undersecretary for Curriculum and Instruction

  
**JESUS L. R. MATEO**  
 Undersecretary for Planning, Human Resource and Organizational  
 Development

**SUBJECT: CLARIFICATIONS ON DEPED ORDER 18, S. 2020 (POLICY GUIDELINES FOR THE PROVISION OF LEARNING RESOURCES IN THE IMPLEMENTATION OF THE BASIC EDUCATION LEARNING CONTINUITY PLAN) AND DEPED ORDER 32, S. 2020 (GUIDELINES ON THE ENGAGEMENT OF SERVICES OF LEARNING SUPPORT AIDES TO REINFORCE THE IMPLEMENTATION OF THE BASIC EDUCATION LEARNING CONTINUITY PLAN IN TIME OF COVID-19 PANDEMIC)**

**DATE: November 9, 2020**

This Memorandum is issued to clarify DepEd Order (DO) No. 18 s. 2020, which enumerates the list of eligible activities that may be charged against the funds downloaded to the field for the provision of the Learning Resources for the implementation of Basic Education Learning Continuity Plan (BE-LCP), and DO No. 32, s. 2020, which provides the funding source for the payment of remuneration for the engagement of services of Learning Support Aides, both DOs having been issued in relation to DO 12, s. 2020 (Adoption of the Basic Education Learning Continuity Plan for School Year 2020-2021 in the Light of the COVID-19 Public Health Emergency).

(RD)  
 ORD 2nd  
 11-10-20



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Part V (Policy Implementation) Section B (Procedures on the Allocation, Release and Utilization of Funds), Paragraph 6.6 of DO 18 states, *to wit*:

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, 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.** xxx (Emphasis supplied)

In this regard, subject to existing budgeting, accounting, auditing, and procurement rules and regulations, other expenses which may be charged against this fund shall be determined by the Regional Director (RD) 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. Generally, Section 6.8 of DO 18, s. 2020 prohibits the purchase of Capital Outlay items (e.g. equipment, gadgets, software, or any item costing Php15,000.00 and above per unit). Nonetheless, purchase of tablets for teachers and learners using this fund *may be allowed; provided* that such purchase is approved by the RD based on the approved implementation plan of the Region's contextualized BE-LCP, *provided further* that the unit cost of the tablet does not exceed the Php 15,000 threshold to be considered as Capital Outlay. 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.

On the procurement of USBs and tablets for learners and teachers, the Regional Offices (ROs) and the Schools Division Offices (SDOs) may refer to 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) for the recommended technical specification of gadgets. In addition, the RDs are hereby directed to issue a Regional Memorandum outlining the criteria to be used by the SDOs in identifying the recipients of the USBs and tablets to ensure the equitable distribution of the said gadgets and devices. ROs and SDOs are advised to refer to OUA Memo 420-0029 (Guidelines on the Use of Desktop Computers, Laptops, Tablets PCS, and Smartphones at Home During the COVID-19



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Pandemic) and OUA Memo 00720-0063 (Guidelines on the Use of Devices Borrowed by Learners).

This Memorandum also provides clarification on the fund sources allowed under DO 32, s. 2020 for the engagement of services of Learning Support Aides (LSAs). Item 10 (f) (v) thereof states, *to wit*:

10. In identifying the need to engage the services of Learning Support Aides, SDOs and/or schools shall observe the following parameters:

xxx

f. The SDOs shall determine the corresponding fund source, as may be applicable, subject to existing and available funds:

xxx

v. **Other programs of DepEd** and other government and non-government organizations, such as through Adopt-A-School Program, subject to relevant laws and issuances. (Emphasis supplied)

The other programs of DepEd as another fund source covers programs for the implementation of the BE-LCP. Thus, payment of remuneration for the services of LSAs may be charged to the programs for the implementation of the BE-LCP.

For guidance and compliance.