



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

February 7, 2022

**REGIONAL MEMORANDUM**

No. **092**, s. 2022

**SUBMISSION OF STATEMENT OF EXPENDITURES (SOE) AND PROCUREMENT  
CONTRACTS CHARGED TO BE-LCP FUNDS**

To: Schools Division Superintendents  
All Others Concerned

1. In compliance with the audit observation memorandum issued by the COA DepEd Regional Auditor relative to the Low Utilization Rate of funds downloaded to the Schools Division Offices for the implementation of Basic Education Learning Continuity Plan (BE-LCP), you are hereby directed to submit Statement of Expenditures and Procurement Contracts to this Regional Office, **Attention: The Finance Division – Budget Section** and/or upload the said documents to the google shared drive thru this link <https://bit.ly/BELCPDEPEDRO8>.
2. The submission of SOE by the SDOs to the Regional Office is mandated under section 7 of DepEd Order No. 18, s. 2020 entitled Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Learning Continuity Plan.
3. For the Regional Office role in the monitoring and evaluation of the said funds and as recommended by the COA Auditor, SDOs are also required to submit copies of approved procurement documents such as Award, Contract, NTP, and Liquidation Report if the funds were downloaded to the schools to ascertain the validity of obligations reported to the Regional Office.
4. Immediate dissemination of and compliance with this Memorandum are desired.

  
**EVELYN R. FETALVERO, CESO IV**  
Regional Director



FD-BS-GJNC



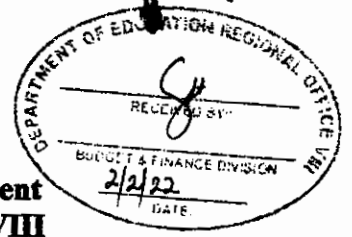
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DepEd RO8 ATA-F22 (CY2018-v03-r00) Page 1 of 1





Republic of the Philippines  
**COMMISSION ON AUDIT**  
Regional Office No. VIII  
NGS Cluster 5 – Education and Employment  
Team R8-10, DepEd Regional Office No. VIII  
Gov't Center, Candahug, Palo, Leyte



AOM NO.: 2022-001  
Date: January 25, 2022

## AUDIT OBSERVATION MEMORANDUM (AOM)

**EVELYN R. FETALVERO, CESO IV**  
Regional Director  
DepEd Regional Office No. VIII  
Gov't Center, Candahug, Palo, Leyte

Attention: **Ms. Alma E. Suyom**  
Chief, Finance Division

**Gary Jay N. Calipayan**  
AO V – Budget Officer III

We have verified and analyzed the Status of Basic Education-Learning Continuity Plan (BE-LCP) Fund utilization submitted by the agency for CY 2021 budget allocation and observed the following:

Except the amount of **₱6,386,040.00** which was retained by the Regional Office, all other allotments intended for the implementation of (BE-LCP) received from DepEd Central Office for CY 2021 totaling **₱669,283,279.00** were downloaded in various amounts to each of the schools division offices (SDOs) not more than a month after receipt, however, at the level of the SDOs, only **₱341,941,083.59** or 50.61% was obligated and **₱126,335,607.20** or 36.95% was disbursed, leaving an unexpended amount of **₱215,605,476.39** equivalent to 63.05% and unobligated amount of **₱333,728,235.41** equivalent to 49.39% which remained in the custody of the SDOs as of December 31, 2021, due to lack of sense of urgency of some SDOs and close monitoring on fund utilization vis-à-vis accomplishments, contrary to the pertinent provisions of DepEd Order No. 018, s. 2020, thus, defeating the urgency and necessity of development, production and provision of learning resources to learners while the principles of the BE-LCP to ensure that learning will continue despite the threat of pandemic may have been compromised due to lack of learning resources.

*In response to the health emergency brought about by COVID-19, the Department of Education (DepEd) developed the Basic Education Learning Continuity Plan (BE-LCP) to ensure that learning opportunities are provided to our learners in a safe manner, through different learning delivery.*

*This policy establishes guidelines that will enable DepEd to provide learning resources in the implementation of BE-LCP for School Year (SY) 2020-2021. It also establishes the guidelines on the release, utilization, and liquidation of support funds for the printing and delivery of self-learning modules and other learning resources.*

Hereunder are the relevant provisions contained in DepEd Order No. 018, s. 2020 dated July 20, 2020 and DepEd Order No. 019, series 2020 dated August 20, 2020 thus:

Under DepEd Order No. 018:

**A. Guidelines in the Printing and Delivery of Self-Learning Modules (SLMs)**

5.3 For efficient use of funds and to facilitate timely delivery of the printed (SLMs for the first quarter, the Schools Division Offices (SDOs) primarily, or schools as authorized jointly by Regional Offices (ROs) and SDOs, shall set the print run based on the quantity needed and deliver these immediately to schools. Xxxx.

**B. Policy Implementation on Procedures on the Allocation, Release and Utilization of Funds**

6.3 The Regional Director, through its planning, finance, and program teams, shall be responsible in determining the budget allocation per SDO. In determining the most equitable distribution of the fund among SDOs, the ROs may consider the following parameters, among others:

- a. Latest enrollment data of each division;
- b. Actual Special Education Funds (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

6.4 After receipt of the Sub-AROs from the ROs, the SDOs shall submit a Special Budget Request (SBR) to the Department of Budget and Management (DBM) – ROs for issuance of Notice of Cash Allocations (NCAs) to cover the cash requirements of the Sub-AROs they received.

**V. Monitoring and Evaluation**

Bureau of Learning Resources (BLR) shall continuously gather feedback on the implementation of these policy guidelines from: ROs through the

Curriculum and Learning Management Division (CLMD); SDOs, through the Curriculum Implementation Division (CID); and down to the level of school. SDOs shall submit to their respective RO, a Statement of Expenditure (SOE) within two (2) months from the receipt of funds. The SOE shall be 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, copy furnished the Education Program Delivery Unit ( EPDU) of the DepEd Central Office. Xxxx.

DepEd Order No. 019 provides:

**Regional BE-LCP**

Regional Offices were required to prepare and submit their respective BE-LCPs defining their strategies to implement and contextualize the national Basic Education-Learning Continuity Plan recognizing the distinct realities in their respective regions/areas of jurisdiction. Based on the Learning Continuity Plans submitted by Regional Directors, operationalizing their respective LCPs would require direct financial assistance from Central Office due to distinctive conditions of each region. This puts further pressure on the limited available unobligated funds in Central Office. Regions will need support from Central Office in the printing of Self-Learning Modules, the procurement of ICT equipment and facilities, communication expense and training funds, among others. As the national government deals in ensuring the health and safety of its populace, DepEd also battles in ensuring that education will continue while in the midst of pandemic. This goal requires adequate budget considering that a different way of delivering education will be adopted. Since regions and its operating units, particularly schools, will implement the contextualized BE-LCP, our implementing units deserve all forms of support and assistance to ensure the prompt and smooth implementation of the BE-LCP.

Verification and analysis of the report on the Status of BE-LCP funds submitted by DepEd Regional Office VIII pertaining to funds received by the office from the Office of the Secretary (OSEC), DepEd Central Office for downloading to the various Schools Division Offices (SDOs) for CY 2021 which we likewise verified from the report from COA-DepEd CO on the list of all Sub-AROs released by OSEC, disclosed the following information which is shown on the table below: (Details in Annex A)

*Breakdown of Downloaded Funds for BE-LCP Implementation to SDOs & Status as of 12-31-2021*

Sub-AROs/ Reference Number	Date	Amount		Obligated by		Unobligated	
		Received from CO (A)	Downloaded to SDOs (B)	SDOs (C)	SDOs (D)	(E-D)	(A-C)
OSEC-8-21-0012	2/23/2021	119,768,000.00	119,768,000.00	105,828,216.07	48,578,117.18	57,250,098.89	13,939,783.93
OSEC-8-21-0029	2/23/2021	116,182,000.00	116,182,000.00	94,024,934.90	35,509,313.17	58,515,621.73	22,157,065.10
OSEC-8-21-0081	3/18/2021	12,431,710.00	12,431,710.00	10,698,799.00	1,674,552.00	9,024,247.00	1,732,911.00
OSEC-8-21-0045	3/9/2021	25,207,028.00	25,207,028.00	17,037,975.12	7,285,118.66	9,752,856.46	8,169,052.88
OSEC-8-21-0887	4/29/2021	13,082,244.00	13,082,244.00	9,717,019.01	3,052,601.27	6,664,417.74	3,365,224.99

OSEC-8-21-0913	4/29/2021	18,633,440.00	18,633,440.00	15,970,936.65	5,090,284.50	10,880,652.15	2,662,503.35
OSEC-8-21-1340	5/19/2021	75,936,744.00	75,936,744.00	36,480,635.98	5,881,312.58	30,599,323.40	39,456,108.02
OSEC-8-21-1661	6/7/2021	93,863,466.00	93,863,466.00	19,176,283.03	6,955,563.00	12,220,720.03	74,687,182.97
OSEC-8-21-3187	8/6/2021	151,205,159.00	151,205,159.00	20,904,349.93	9,611,015.60	11,293,334.33	130,300,809.07
OSEC-8-21-3586	8/26/2021	42,973,488.00	42,973,488.00	5,715,893.90	2,697,729.24	3,018,164.66	37,257,594.10
OSEC-8-21-5428	11/9/2021	6,386,040.00	Retained by RO	6,386,040.00	0	6,386,040.00	0
	<b>TOTAL</b>	<b>675,669,319.00</b>	<b>669,283,279.00</b>	<b>341,941,083.59</b>	<b>126,335,607.20</b>	<b>215,605,476.39</b>	<b>333,728,235.41</b>
<b>Percentage</b>				<b>50.61%</b>	<b>36.95%</b>	<b>63.05%</b>	<b>49.39%</b>

As shown on the above table, utilization of the funds or allotment intended to operationalize the BE-LCP is not fully maximized, since out of the total allotment received from DepEd Central Office for CY 2021 amounting to ₱675,669,319.00, only 50.61% or ₱341,941,083.59 was obligated, leaving an unobligated balance of 49.39% or ₱333,728,235.41. Likewise, of the obligated amount of ₱341,941,083.59 only 36.95% or ₱126,335,607.20 was disbursed thus, there is an unexpended balance of ₱215,605,476.39 equivalent to 63.05% which remained in the custody of the SDOs.

Moreover, as shown on the status report, allotments received on the 1<sup>st</sup> quarter of the year, starting February 23, 2021 to March 18, 2021 still has remaining unobligated amount indicating that the SDOs did not give importance to the efforts made by DepEd Central Office in finding and allocating scarce resources to implement the BE-LCP and likewise towards the intended learner-beneficiaries.

Further analysis of the reported status, determined two (2) SDOs and the Regional Office did not have disbursements at all although some allotments received were obligated. They are Borongan SDO and Tacloban City SDO. Also, eight (8) out of the total of thirteen (13) SDOs or 61.54% where unobligated balance of their allotments received were still more than 50%. They are as follows:

SDO	Allotment Received	Obligated	Unobligated	% of Unobligated
1. Biliran	P 26,995,791.00	P 13,321,332.90	P 13,674,458.10	50.65
2. Borongan City	10,432,157.00	3,055,055.00	7,377,102.00	70.72
3. Eastern Samar	60,244,862.00	24,504,698.65	35,740,163.35	59.32
4. Maasin City	11,012,024.00	1,030,644.30	9,981,379.70	90.64
5. Northern Samar	100,620,281.00	34,140,189.83	66,480,091.17	66.07
6. Samar	75,776,594.00	25,632,352.29	50,144,241.71	66.17
7. Southern Leyte	46,350,645.00	13,542,856.39	32,807,788.61	70.78
8. Tacloban City	36,608,349.00	12,633,982.06	23,974,366.94	55.49

The last Regional Sub-AROs issued representing downloaded allotments to the SDOs were all dated September 21, 2021 (Annex A) wherein more than three (3) months have already lapsed yet not fully utilized as of December 31 and by now, Statements of Expenditures should have already been submitted and consolidated by the Regional Office in accordance with the above-mentioned DepEd Order.

Thus, it is noted from the data in the above-table, that some SDOs lack the sense of urgency of undertaking the process of procurement to be able to provide not only SLMs but also the needed gadgets for the blended learning modality to learners. They are even given the flexibility to determine the standard technical specifications in the procurement and delivery of SLMs as provided in item 5.4 of DepEd Order No. 018, s. 2020.



Also observed, the lack of close monitoring on the utilization of funds vis-à-vis the SDOs accomplishments. Because none of them were able to submit the required Statement of Expenditures (SOEs) for the CY 2021 received allotments which per records of RO VIII, disbursements have already been made. The SOEs per DepEd Order No. 18, s. 2020 shall be submitted by the SDOs within two (2) months from the receipt of funds to the DepEd Regional Office No. 8 for consolidation and submission to the BLR of DepEd Central Office.

**The delay in the utilization of the said funds, defeated the urgency and necessity of providing learning resources to learners in accordance with the mandate of Department of Education in this time of emergency brought about by COVID-19.**

Although it is provided in item 6.11 of DepEd Order No. 018, s. 2020 that schools may also use their regular MOOE allocation for the printing and delivery of modules, but the said MOOE funds are not enough to cover all the procurement of supplies and other related expenses for the provision of learning resources for learners during the opening of classes on October 5, 2020, making it hard for the schools principals and teachers to come up with the required learning materials vis-à-vis number of enrollees.

Management commented as follows:

- a) The SDOs encountered some delays in their procurement activities such as failure in bidding and local suppliers have limited stocks due to the large number of materials needed by the SDOs.
- b) Feedbacks in the implementation of BE-LCP are being tackled during the Regional Monitoring, Accountability and Learning as well as during convergence meeting with CID Chiefs and Education Program Supervisors (EPSs) of the SDOs.

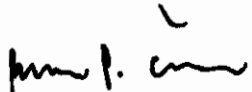
Moreover, there supposed to be close monitoring on fund utilization for the procurement of supplies for SLMs if we have to consider extreme urgency of the situation. Giving importance of providing the needed SLMs to learners for the achievement of the purpose of the downloaded BE-LCP Funds. In addition, the absence of SLMs renders the services of the teachers idle but still paid in full nor deducted from their leave credits, as procurement of SLMs is not their concern, thus, not within their control.


**We recommended for DepEd Regional Office No. 8 concerned officials:**

- a) **To call up the attention of all SDOs to consider the implementation of BE-LCP with extreme urgency and necessity, to immediately undertake the process of procurement of the required learning materials especially those who have zero disbursements and very low utilization rate;**
- b) **To closely monitor SDOs utilization of funds vis-à-vis their accomplishments and demand the submission of the Statement of Expenditures for consolidation and submission to DepEd Central Office;**

- e) To continuously gather feedbacks in the implementations of these policies down to the level of schools and ensure adherence to the pertinent provisions of DepEd Order No. 018 and 019 s. 2020 in the implementation of the BE-LCP specifically in observing the timelines.
- d) As part of RO 8's monitoring of accomplishments, they should also demand for the copies of approved procurement contracts in order to ascertain that the amount obligated by the SDOs especially those without disbursements are valid obligations.

May we have your comments on the foregoing audit observations within ten (10) calendar days from receipt hereof.

  
**BELLA P. CASTILLO**  
State Auditor IV  
Audit Team Leader

  
**EDITHA R. COJUANGCO**  
State Auditor IV  
OIC-Regional Supervising Auditor  
NGS-5, Education and Employment

Proof of Receipt:

**EVELYN R. FETALVERO, CESO IV**  
Regional Director  
Date: \_\_\_\_\_

**Ms. Alma E. Suyom**  
Chief, Finance Division  
Date: \_\_\_\_\_

**Gary Jay N. Calipayan**  
AO V – Budget Officer III  
Date: \_\_\_\_\_



Republic of the Philippines  
**Department of Education**

20 JUL 2020

DepEd ORDER  
No. **018**, s. 2020

**POLICY GUIDELINES FOR THE PROVISION OF LEARNING RESOURCES  
IN THE IMPLEMENTATION OF THE 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 in 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 support funds for the printing and delivery of self-learning modules and other learning resources.
3. 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.
4. Immediate dissemination of and strict compliance with this Order are directed.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary

Encl/s:

As stated

Reference/s:

DepEd Order (No. 21, s. 2019; No. 12, s. 2020)



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DEPED-OSEC-423395

To be indicated in the Perpetual Index under the following subjects:

CLASSES  
CURRICULUM  
ELEMENTARY EDUCATION  
LEARNERS  
OFFICIALS

POLICY  
PROGRAMS  
SECONDARY EDUCATION  
SCHOOLS  
TEACHERS

JD, DO Provision of LRs in Implementation of BE-LCP  
July 24, 2020



## **POLICY GUIDELINES FOR THE PROVISION OF LEARNING RESOURCES IN THE IMPLEMENTATION OF THE BASIC EDUCATION LEARNING CONTINUITY PLAN**

### **I. Rationale**

The public health emergency brought about by COVID-19 calls for the Department of Education (DepEd) to be innovative and resourceful in delivering quality, accessible, relevant, and liberating education. In response to this emergency, DepEd developed the Basic Education Learning Continuity Plan (BE-LCP) to ensure that learning opportunities are provided to our learners in a safe manner, through different learning delivery. In line with this, the Department, through its Regional and Schools Division Offices undertake the urgent and necessary development, production and provision of learning resources, in accordance with its mandate.

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 No. (RA) 9155 or the *Governance of Basic Education Act of 2001*, and RA 10533 or the *Enhanced Basic Education Act of 2013*, DepEd is mandated to protect and promote the right of access to quality basic education. Accordingly, it is legally tasked to provide a learner-centered, inclusive, responsive, relevant, and contextualized K to 12 basic education.

In accordance with its legal mandate, DepEd has promulgated issuances on flexible learning and materials, specifically, DepEd Order No. (DO) 21, s. 2019, or the *Policy Guidelines on the K to 12 Basic Education Program*. It sets forth Flexible Learning Options (FLOs), which includes alternative delivery modes and its corresponding learning resources that are responsive to the need, context, circumstances, and diversity of learners.

These policy guidelines aim to set the standards and specifications in the provision of learning resources in the 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.

### **II. Scope**

The standards and mechanisms included in this policy shall guide officials and personnel at the Central, Regional, and Schools Division Offices in the provision of learning resources, particularly for FLOs, in the implementation of the BE-LCP. These policy guidelines shall take effect starting Fiscal Year (FY) 2020.



### III. Definition of Terms

- 3.1 **Ready to Print materials** - materials ready for mass printing.
- 3.2 **Most Essential Learning Competencies (MELCs)** - 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.
- 3.3 **Flexible Learning Options (FLOs)** - menu of learning interventions and pathways that are responsive to the needs, context, circumstances, and diversity of learners.
- 3.4 **Alternative Delivery Modes (ADMs)** - instructional learning modalities that do not strictly follow the typical set-up for regular classroom instruction, but follow the K to 12 curriculum in content.
- 3.5 **Alternative Delivery Modules or Self-Learning Modules (SLMs)** - 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 for daily school attendance. COVID-19 has compelled the use of SLMs on a large scale.
- 3.6 **Learning Resources (LRs)** - any text-based (print or non-print) or non-text based material (devices, tools, equipment, manipulative toys) aligned with the K to 12 curriculum and as primary bases or supplements to teaching and learning processes.

### IV. Policy Statement

This policy establishes guidelines that will enable DepEd to provide learning resources in the implementation of the BE-LCP for School Year (SY) 2020-2021. It also establishes the guidelines on the release, utilization, and liquidation of support funds for the printing and delivery of self-learning modules and other learning resources.

### V. Policy Implementation

All matters pertaining to 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).

#### A. Guidelines in the Printing and Delivery of Self-Learning Modules (SLMs)

- 5.1 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), 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).
- 5.2 Unauthorized printing, uploading, and conducting activities involving sharing of digital files other than the intended purpose are strictly prohibited and shall be grounds for imposition of administrative and other sanctions.





- 5.3 For efficient use of funds and to facilitate timely delivery of the printed SLMs for the first quarter, the Schools Division Offices (SDOs) primarily, or schools as authorized jointly by Regional Offices (ROs) and SDOs, shall set the print run based on the quantity needed and deliver these immediately to schools. The SDOs shall continue to set the requirements for the subsequent quarters, with continuing consultation with the Central Office on the appropriate printing arrangements.
- 5.4 In view of the extreme urgency to provide the minimum SY 2020-2021 Quarter 1 SLMs to learners on or before the opening of classes on August 24, 2020, the SDOs are given the flexibility to determine the standard technical specifications in the procurement or in-house/by administration production of printing and delivery of SLMs. In the succeeding quarters of the school year, an addendum to these guidelines may be issued to ensure uniform technical specifications.

## **B. Procedures on the Allocation, Release and Utilization of Funds**

- 6.1 OUCI shall submit the request to allocate and download funds for DepEd ROs to the Secretary, through the Office of the Undersecretary for Finance (OUF), following the allocation formula as approved by the Learning Resources and Platforms Committee (LRPC).
- 6.2 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.
- 6.3 The Regional Director, through its planning, finance, and program teams, shall be responsible in determining the budget allocation per SDO. 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.
- 6.4 After receipt of the Sub-AROs from the ROs, the SDOs 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.
- 6.5 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.
- 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, 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. As stated earlier,



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 for daily school attendance. COVID-19 has compelled the use of SLMs on a large scale. Considering the uneven access to technology among learners and the revealed greater preference for modular learning from the learner enrollment and survey forms responses, SLMs will be the backbone distance learning mechanism to accompany textbooks, complemented by other distance learning modalities such as online and educational television and radio.

- 6.7 The use of the funds shall be subject to the existing government budgeting, procurement, accounting, and auditing rules and regulations.
- 6.8 Purchase of Capital Outlay items (e.g. equipment, gadgets, software, or any item costing PHP15,000.00 and above per unit) is not allowed.
- 6.9 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.
- 6.10 In case the downloaded fund is not sufficient to address the actual needs for the purpose, the SDOs may provide additional fund support from their regular General Administration and Support Services (GASS) – Maintenance and Other Operating Expenses (MOOE) allotment.
- 6.11 Schools may also use their regular MOOE allocations for the printing and delivery of alternative delivery module 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.
- 6.12 The SDOs shall determine the most efficient, effective, and economical mode of printing and delivery of learning resources subject to compliance to RA 9184, or the *Government Procurement Reform Act*, and its Implementing Rules and Regulations (IRR). The SDOs may:
  - a. Procure for printing and/or delivery;
  - 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.

### **C. Procedures on Procurement, Planning and Preparations of Learning Resources**

- 6.13 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.
- 6.14 The ROs and SDOs shall ensure compliance with the relevant provisions of DO 038 s. 2019 (*Amendments to DepEd Order Nos. 67, s. 2016 and 006, s. 2019 - Revised Signing Authorities for Financial Matters*) on signing authorities and other pertinent procedural requisites.





6.15 The SDOs 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 from the additional “Flexible Learning Options” budget item released by DBM. The purpose of the downloading of funds to the implementing units is “to cover funding requirements for the implementation of the Basic Education Learning Continuity Plan, Provision of Learning Resources”.

## **VII. Monitoring and Evaluation**

BLR shall continuously gather feedback on the implementation of these policy guidelines from: ROs, through the CLMD; SDOs, through the Curriculum Implementation Division (CID); and down to the level of school. SDOs shall submit to their respective ROs a Statement of Expenditure (SOE) within two (2) months from the receipt of funds. The SOE shall be 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, copy furnished the Education Programs Delivery Unit (EPDU) of the DepEd Central Office. A template of the SOE is enclosed as Annex “1”. OUCI, in coordination with OUF, shall conduct a periodic review of this policy to further enhance its provisions.

## **IX. Effectivity**

This Order shall take effect immediately upon publication in the DepEd website.

## **VIII. References**

DO 21 s. 2019 - *Policy Guidelines on the K to 12 Basic Education Program*

DO 012 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*

Alternative Delivery Mode Learning Resource Standards



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