



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

February 4, 2025

REGIONAL MEMORANDUM
FD-2025- **123**

**CONDUCT OF FINANCIAL MANAGEMENT AND PROCUREMENT ASSESSMENT
ACTIVITIES FOR THE WORLD BANK'S PROPOSED PROJECT FOR LEARNING
UPGRADE SUPPORT AND DECENTRALIZATION (PLUS-D)**

To: Schools Division Superintendents (Leyte and Tacloban City)
Regional Office Division Chiefs
All Others Concerned

1. Attached is Memorandum STR-241211-1807-PM from the Office of **RONALD U. MENDOZA, Undersecretary for Strategic Management, DepEd Central Office**, announcing the conduct of a series of activities relative to the development of the proposed **Project for Learning Upgrade Support and Decentralization (PLUS-D)** on dates indicated in the memorandum.
2. Immediate dissemination of and strict compliance with this Memorandum are desired.


EVELYN R. FETALVERO, CESO III
Regional Director

Enclosures: as stated

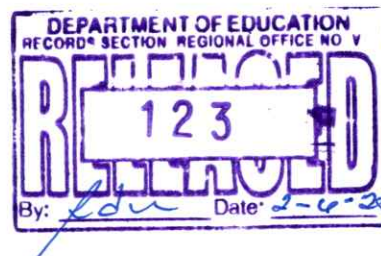
References: None

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

FINANCIAL MANAGEMENT

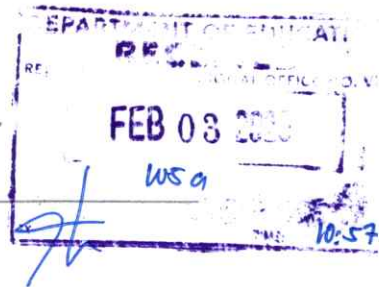
PROCUREMENT ASSESSMENT

FD-GJF





Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR STRATEGIC MANAGEMENT
(POLICY, PLANNING, AND MONITORING & EVALUATION)



STR-241211-1807-PM

MEMORANDUM

TO : **ATTY. RHOAN L. OREBIA**
Director IV
Procurement Management Service

CHOLITA F. TIONG
OIC-Director IV, Chief Administrative Officer
Finance Service

TOLENTINO G. AQUINO
Regional Director
DepEd Region I

RONNIE S. MALLARI, PhD, CESO V
Officer-in-Charge, Office of the Regional Director
DepEd Region III

EVELYN R. FETALVERO, CESO III
Regional Director
DepEd Region VIII

RUTH L. FUENTES
Regional Director
DepEd Region IX

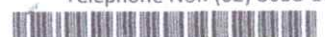
ESTELA L. CARIÑO
Regional Director
DepEd Cordillera Administrative Region (CAR)

FROM : **RONALD U. MENDOZA, PhD**
Undersecretary for Strategic Management

SUBJECT : **CONDUCT OF FINANCIAL MANAGEMENT AND
PROCUREMENT ASSESSMENT ACTIVITIES FOR THE
WORLD BANK'S PROPOSED PROJECT FOR LEARNING
UPGRADE SUPPORT AND DECENTRALIZATION (PLUS-D)**

DATE : January 15, 2024

The World Bank (WB), in collaboration with this Department, is developing the proposed **Project for Learning Upgrade Support and Decentralization (PLUS-D)**, which aims to improve the quality of Kindergarten to Grade 10 (K-10) education nationwide while also promoting decentralization in alignment with the 5-Point Reform Agenda. The project is proposed for WB financing with an estimated loan



amount of USD600 million and a six-year implementation timeframe (2026-2031). For your reference, the proposed project's profile is attached (*Attachment 1*).

PLUS-D, which is currently in the project preparation stage, is being facilitated by the WB through the provision of technical assistance in:

- i. Specifying interventions to be supported by the project, main expected results, beneficiaries, implementation and fiduciary arrangements, applicable environmental and social safeguards; and
- ii. Preparation of project documents, including those required for approval by the National Economic Development Authority - Investment Coordination Committee (NEDA-ICC).

As part of the project preparation, the WB is conducting a fiduciary assessment on financial management (FM) and procurement. The objective is to identify key project risks and possible mitigating measures. The assessment would also include measures on how FM and procurement activities in DepEd can be further strengthened.

To fulfill these requirements, a series of activities will be undertaken, including:

1. Completion of the FM and Procurement Assessment Questionnaires; and
2. Conduct field visits to assess the readiness of systems on the ground.

Details on the above activities are described below:

ACTIVITIES

A. Completion of the FM and Procurement Assessment Questionnaires

The requirements for this activity are indicated in the table below:

	FM Assessment	Procurement Assessment
Respondents	A. Central Office (CO) 1. Finance Service <ul style="list-style-type: none"> Cholita F. Tiong OIC-Director IV, FS Ms. Rosario Cokiangco Administrative Officer V Budget Division Ms. Mirasol Miranda Administrative Officer II Budget Division Ms. Maria Corazon Bagares Administrative Assistant III Accounting Division 2. Administrative Service <ul style="list-style-type: none"> Ms. Sonia R. De Leon 	A. CO – Procurement Management Service <ul style="list-style-type: none"> Atty. Rhoan L. Orebia Director IV, ProcMS Maria Teresa S. Fulgar Chief Administrative Officer ProcMS-PPMD B. Regional Office (RO) - Administrative Division C. Schools Division Offices (SDOs) Administrative and Finance Services Section (2 SDOs per RO) <i>Notes:</i> 1. Include respondents from Bids and Awards Committee (BAC) and BAC Secretariat 2. SDOs are

	FM Assessment	Procurement Assessment
	<p>B. Regional Office (RO) - Finance Division</p> <p>C. Schools Division Offices (SDOs)-Administrative and Finance Services Section (2 SDOs per RO)</p> <p><i>Identified SDOs per RO are as follows:</i></p> <ul style="list-style-type: none"> • RO I – Ilocos Norte and San Fernando City • RO III – Pampanga and Angeles City • RO VIII – Leyte and Tacloban City • RO IX – Zamboanga del Norte and Zamboanga City • CAR – Mt. Province and Baguio City <p>D. Schools (2 Schools per SDO)</p> <ul style="list-style-type: none"> • Criteria for selecting schools <ul style="list-style-type: none"> ➤ 1 Implementing Unit (IU) school (if possible, select an elementary IU) ➤ 1 non-IU school ➤ Include schools in Geographically Isolated and Disadvantaged Areas (GIDAs) for Regions VIII, IX, and CAR 	<p>the same as those selected for the FM assessment.</p> <p>D. Schools (2 Schools per SDO)</p> <p>The schools selected for the FM assessment will also be the respondents for the Procurement Assessment.</p>
Links where to access the questionnaires	<p>Questionnaires include:</p> <ol style="list-style-type: none"> 1. For CO (Sheet 1) 2. For RO (Sheet 2) 3. For SDO (Sheet 3) 4. For School (Sheet 4) <p>These are enclosed as Attachment 2.</p>	<ol style="list-style-type: none"> 1. Copy of List of Major Procurement Projects Implemented (Attachment 3) 2. Procurement Risk and Capacity Assessment (PRCA) (Attachment 4)
Links where to submit the		



	FM Assessment	Procurement Assessment
completed questionnaires		
Contact details of WB staff for queries and clarifications	Aisha Lanette N. De Guzman adeguzman1@worldbank.org cc: pms.pdd@deped.gov.ph	Melissa Agustines Santiago Yan msantiagoyan@worldbank.org cc: pms.pdd@deped.gov.ph
Deadline for the Submission of Completed Questionnaires	February 14, 2025 (Friday)	

B. Field Validation Visits

Regions to be visited and dates of visit: **Region III – February 25-26, 2025**
Region VIII – February 27-28, 2025

The requirements for the abovementioned activity are indicated in the table below:

Day	Activity	Requirements/ Remarks
Day 1 6:00 AM–8:30 AM	AM Travel to Regional Office	It is proposed for the meeting venue to be at the RO. The FGD participants will be those who completed the FM and Procurement questionnaires in Item A. School heads and school bookkeepers are expected to participate in the activity at the school level. The respondents are requested to bring their financial reports (e.g., liquidation reports, bank reconciliation reports) and procurement documents (e.g., PPMP, APP, Procurement Monitoring Report) and APCPI assessment report, if any, as of
9:00 AM–9:30 AM	Courtesy call to Regional Director	
9:30 AM–11:30 AM	Focus group discussions (FGDs) with RO financial and procurement personnel	
11:30 AM–1:00 PM	Lunch	
1:00 PM – 3:00 PM	PM FGDs with the financial and procurement personnel from each of the identified SDOs in the region	
Day 2 9:00 AM–11:00 AM	AM FGDs with the IU and non-IU school heads and/or personnel from each SDO (total of 4 schools)	
11:00 AM onwards	Travel back to Manila	



	December 31, 2024, for reference of WB staff
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Further to the above, the use of the RO Conference Hall as the venue for the FGDs indicated above is being requested.

For clarifications or concerns, your staff may contact the PMS-Project Development Division, Attention: Mr. Lorenzo Miguel S. Victor or Ms. Michelle C. Cruz, through email: pms.pdd@deped.gov.ph.

Thank you.

Encl: As stated.

Copy Furnished:

Annalyn M. Sevilla, Undersecretary for Finance
Gerard L. Chan, Undersecretary for Procurement
Reysee A. Escobedo, Undersecretary for Operations
Malcolm S. Garma, Assistant Secretary for Operations
Roger B. Masapol, Assistant Secretary for Strategic Management

[pms-pdd/lmsvictor]



PROJECT PROFILE

Project Title	Project for Learning Upgrade Support and Decentralization (PLUS-D)
Executing Agency/ies	Department of Finance (DOF)
Implementing Agency/ies	Department of Education (DepEd)
Fund Source/ Development Partner	World Bank (WB)
Implementing Partner	N/A
Modality	Project Loan (Investment Project Financing)
Project Size	USD600 million indicative
Implementation Period	2026 – 2031 (<i>indicative</i>)
Project Scope	Kindergarten to Grade 10 (K-10) nationwide
Project Development Objective (PDO)	To improve the quality of K-10 education nationwide
Project Components	<ul style="list-style-type: none"> • Component 1: System-Level Interventions <ul style="list-style-type: none"> ➤ Learning acceleration and recovery: operational and technical support to the implementation of the revamped learning recovery programs. ➤ Professional development of teachers (including ALS's teachers). ➤ Improvement of education assessments. ➤ Enhancement of teaching and learning conditions. ➤ Other systemic improvements: e.g., development of the curriculum for sustainable development education, and global citizenship education for K-10 as well as ALS' programs; review of the ALS delivery model and assessment of the feasibility of online delivery; assessment of the capacity of selected units of DepEd Central and Regional Offices, and trainings to address key capacity gaps identified through the assessment. ➤ Communications: technical assistance to prepare and implement a comprehensive communications campaign on the PLUS-D, the activities it supports and its linkages with the 5-Point Reform Agenda. • Component 2: Targeted Interventions <ul style="list-style-type: none"> ➤ Implementation of the Schools Grant Program (SGP). ➤ Implementation of the Regional Offices Grant Program (ROGP). ➤ Technical assistance for the preparation of School Improvement Plans (SIP) and Regional Office Improvement Plans (ROIP). ➤ Support to the evaluation of SIP and ROIP. ➤ Provision of fiduciary support to Grantees.

ROGP:

- Selection of 5 regions based on DepEd's Decentralization Readiness Criteria: CAR, I, III, VIII and IX.
- Grant of US\$200,000 for each RO in total.
- Eligible activities would include:
 - ❖ Technical assistance and training to enhance the capacity of the regional office in areas such as planning, budgeting, strategic thinking, data collection and analysis.
 - ❖ Decentralized support to teacher continuous professional development.
 - ❖ Decentralized support to learning acceleration and recovery.
 - ❖ Compulsory fiduciary functions: assistance in procurement and financial management for each beneficiary to perform its fiduciary functions.
 - ❖ Incremental operating costs associated with the implementation of the grant.

SGP: Grants to 3,490 schools that enroll around 2,480,000 learners. Per learner formula will determine the amount of the grant of each beneficiary school (of the 5 regions).

- Grants will vary from US\$10,000 to US\$100,000 for each school in total (see next slide).
- Eligible activities would include:
 - ❖ Purchase of teaching and learning resources, toys, storybooks, furniture and recreation equipment for kindergarten.
 - ❖ Purchase of teaching and learning resources (e.g., books, equipment for teaching science or ICT), furniture and equipment for schools.
 - ❖ Printing services.
 - ❖ Specific training activities for teachers.
 - ❖ Local support to learning acceleration and recovery.
 - ❖ Activities to enhance the school's capacity.
 - ❖ Gender: awareness raising campaigns or counseling services to address GBV and prevent early marriage or pregnancy.
 - ❖ Climate change: technical assistance and information campaigns to change

	<p>the behavior of learners towards climate change.</p> <ul style="list-style-type: none"> ❖ Compulsory fiduciary functions: assistance in procurement and financial management for each beneficiary to perform its fiduciary functions. ❖ Incremental operating costs associated with the implementation of the grant. <p>• Component 3: Monitoring and Evaluation, and Project Management</p> <ul style="list-style-type: none"> ➤ Strategic advice on how to effectively monitor and evaluate the education system. ➤ Assistance to promote M&E through decentralization. ➤ Improvement of DepEd's delivery capacity. ➤ Design and implementation of evaluations and analysis of selected policies and programs. ➤ Salaries of a team of specialists (the Project Management Office - PMO) who would be hired for day-to-day project management, as well as ensuring fiduciary and safeguards compliance. ➤ Training of the PMO. ➤ Project incremental operating costs; design and implementation of a project-specific Grievance Redress Mechanism; implementation of mechanisms to engage citizens throughout the project implementation and collect their feedback; design and implementation of studies and evaluations related to the Project; and technical assistance to prepare and implement a comprehensive communications strategy about the Project and key education reforms supported by it.
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Financial Management Assessment Questionnaire - Central Office
Self-Assessment completed by (name and designation):

Date:

Elements	Yes	No	NA	Remarks/Comments	Notes
1. BUDGET					Please describe the budgeting process. Who prepares, reviews and approves? You may attach related memorandum on the budget process if necessary.
1.1 Are the project plans and budgets realistic, based on valid assumptions and developed by knowledgeable individuals?					
1.2 Are procedures in place to plan project activities and prepare related budgets, and to collect information from the units in charge of the different components?					When does the budgeting process start and when should it be completed? Is there a computer system used to consolidate data?
1.3 Are budgets prepared for all significant activities in sufficient detail to provide a meaningful tool with which to monitor subsequent performance?					Could you provide documentation on how to give budget cover to schools, regions, divisions from loan proceeds?
1.4 Are approvals for variations from the budget required in advance?					Please describe the process in obtaining approvals for variations
2. ACCOUNTING					What accounting standards are used?
2.1 Does the entity adopt acceptable national/international accounting standards?					Where is this documented?
2.2 Are there written policies and procedures covering all routine accounting and related administrative activities?					Please send organizational chart, job descriptions etc. Please indicate how many personnel including their designation in the accounting, budget and cashier/treasury office
2.3 Is the accounting function staffed adequately with experienced and qualified persons? (Attach organizational chart, job descriptions etc.)					
2.4 Is the chart of accounts adequate, or can it be adapted to properly account for, and report on, all project activities?					
2.5 Is the accounting/reporting system computerized? If not, are the manual systems adequate to account for project activities in a timely manner?					What accounting system is used if any?
3. INTERNAL CONTROLS					Where is this documented?
3.1 Are approval and authorization controls in place and properly documented?					
3.2 Do policies and procedures clearly define <i>conflict of interest</i> and <i>related party transactions</i> (real and apparent) and provide safeguards to protect the organization from them?					
3.3 Are bank reconciliations prepared by someone other than those who process or approve payments? Are all unusual items on the bank reconciliation reviewed and approved by a responsible official?					
3.4 Are memorandum records of fixed assets and stocks kept up to date and reconciled with control accounts? Are assets sufficiently covered by insurance policies?					How often are inventory counts conducted?
3.5 Is the internal audit function effective – are actions taken on the audit findings?					
4. FUNDS FLOW					
4.1 Does the entity have any previous experience of Bank's disbursement procedures?					

Page 1

4.2 Are the arrangements to transfer the proceeds of the loan (from the government / ministry of finance) to the entity and from the entity to each of the implementing units satisfactory and in compliance with the Bank's disbursement policies and procedures?								Do you have a funds flow process from central office to schools? Please provide the documentation. Are there existing processes on school based grants?
4.3 Are the beneficiaries required to contribute to project costs? If beneficiaries have an option to contribute in kind (in the form of labor), are proper guidelines formulated to record and value the labor contribution?								
5. FINANCIAL REPORTING								
5.1 Has the project established & documented financial reporting responsibilities that specify what reports are to be prepared, when they are to be prepared, periodicity of preparation and content?								
5.2 Are financial reports used by management?								
5.3 Do the financial reports compare actual expenditures with budgeted and programmed allocations?								Please provide sample
6. EXTERNAL AUDIT								
6.1. Is the entity financial statement audited regularly by an independent auditor? Who appoints the auditor?								
6.2 Are the audit reports up to date?								
6.3 Is the audit of the entity conducted in accordance with international standards on auditing or other acceptable standards?								
6.4 Were any major accountability issues identified in the audit report of the past three years?								
6.5 Has the project prepared acceptable terms of reference for an annual audit?								

Major procurement activities implemented in the past
For Government funded contracts please include the information over the past 5 or 10 years, depending on information availability
For contracts funded by international financing institutions, please cover all projects in the past

For contract / project / package											
Procuring entity:											
Package name/Project name	Procurement Category	Contract price (USD)	Source of fund (Government or International financier)	Date of contract signing	Contract period (months)	Name of contractor/supplier/consultant	Procurement method	No. of Bidders	No. of days from Advertisement to Contract Award	Contract implementation status	Payment status (in case of on-going contract, how many percentage of contract price paid)
E.g. Contract A in Project B	Works		Government budget				E.g.: National open competitive bidding			E.g.: Completed and Accepted	E.g.: Completed
E.g. Contract C in Project D	Goods		WB (or ADB, or JICA etc.)				E.g.: International open competitive bidding			On-going	E.g.: 40% of contract price paid
							E.g.: Direct Selection				
							E.g.: Limited competitive bidding				
	Consulting Services						E.g.: QCBS/CQS/Individual consultants				
	Non CS						E.g.: National open competitive bidding				

(the key procurement packages funded by international financing institutions should be included even if they were carried out long time ago).