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## FINANCIAL MANAGEMENT



The ALS-EST program—its policies, procedures, and operation requirements—is implemented in compliance with DepEd’s budgeting, procurement, accounting, and auditing standards.

In addition to the overall rules, OSEC issues specific guidelines for every funding cycle.

### General Fund Flow

As part of the broader ALS, the ALS-EST program is funded under the line item “Flexible Learning Options (ADM/ALS/EiE),” or FLOs, of the DepEd budget. Programs under FLOs are managed by units from the DepEd CO.

The expenditure plan for ALS-EST for a given year is prepared by OSEC, and included in its Work and Financial Plan (WFP). This expenditure plan is based on the programmed projects and activities under ALS-EST. It is a combination of activities to be conducted by the CO, and delivery of ALS-EST to Learners by the ALS-EST schools, based on their approved program.

The funds for the delivery of ALS-EST to Learners are downloaded to the ALS-EST schools directly or through their respective Divisions.

### Expenditure Items

The typical expenditure items for ALS-EST include:

#### Advocacy and Social Mobilization

This is intended for advocacy activities, including the development and printing of advocacy and communication materials. It supports activities to maximize participation and commitment of stakeholders.

#### Capacity Building

- Regional and Division Offices are responsible for the training of newly-hired or newly-assigned ALS-EST implementers. They likewise provide enhancement programs for regular ALS Mobile Teachers, District Coordinators, and Tech-Voc Teachers who are part of ALS-EST implementation.
- Meals, venue, transportation expenses, and supplies are allowable training expenses.
- Schools may also fund training activities using their Maintenance and Other Operating Expenses (MOOE) or In-Service Training (InSet) funds.

## Monitoring and Evaluation and Technical Assistance

Regions, Divisions, and Schools are given M&E funds to monitor progress and provide Technical Assistance (TA) to ALS-EST implementers based on the number of teachers engaged in the Program.

## Programmed Project Expenses

These generally cover a minimum of 75 to a maximum of 150 Learners per ALS-EST implementing school following the recommended teacher-to-learner ratio for ALS-EST:

- One Learning Facilitator for every 75 Learners
- One Skills Trainer for every 25 Learners

Project expenses include:

- Subsidy for Learning Facilitators (who are not regular ALS Mobile Teachers) and Skills Trainers, for the payment of honoraria of Learning Facilitators, subject to the limits provided in applicable guidelines for honoraria for excess teaching load<sup>1</sup> (The Magna Carta for Public School Teachers)
- Supplies and materials, to cover expenses for materials needed for lessons/ classes appropriate to the skills offered, such as cooking ingredients, materials for welding, and the like
- Supplemental MOOE, to pay for electricity, water, and other related operating expenses incurred during project implementation.
- Assessment fee, to pay for the assessment of Learners for the NC that is given by TESDA

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<sup>1</sup> Provision of additional compensation for teachers is governed by the provision of The Magna Carta for Public School Teachers, Article III Sec. 14, which states:

“Additional Compensation. Notwithstanding any provision of existing law to the contrary, co-curricula and out of school activities and any other activities outside of what is defined as normal duties of any teacher shall be paid an additional compensation of at least 25% of his regular remuneration after the teacher has completed at least six hours of actual classroom teaching a day.

In the case of other teachers or school officials not engaged in actual classroom instruction, any work performed in excess of eight hours a day shall be paid an additional compensation of a least twenty-five percent of their regular remuneration”.

## **Financial Monitoring and Reporting**

ALS-EST is covered by the overall financial monitoring system of the DepEd IUs whether at the central, regional, division offices or schools, submit documentation of payments to Finance (budget and accounting), which in turn prepares the financial accountability reports for submission within the DepEd and to the Department of Budget and Management. Commission on Audit auditors also subject all DepEd disbursements to post-audit.

DepEd has also organized an Education Program and Delivery Unit (EPDU) that does online monitoring of obligation of allotments, to ensure that bottlenecks in implementation are flagged and addressed.

At the program supervision level, the OSEC requires ALS-EST schools to submit quarterly obligation and disbursement reports. It will also start random spot verification of ALS-EST schools on payment documentation, beneficiaries, and inventory of durable goods and equipment purchased with ALS-EST funds.