



Republic of the Philippines
Department of Education


31 OCT 2018

DepEd ORDER
No. **045**, s. 2018

**IMPLEMENTING GUIDELINES ON THE ALLOCATION, UTILIZATION AND MONITORING,
AND EVALUATION OF SUPPORT TO OPERATIONS FUNDS TO ALTERNATIVE
LEARNING SYSTEM AT THE REGIONAL OFFICES**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Implementing Guidelines on the Allocation, Utilization and Monitoring, and Evaluation of Support to Operations Funds to Alternative Learning System (ALS) at the Regional Offices.**
2. The guidelines aim to promote and support the program management activities and capacity-building program for ALS implementers at the regional offices. This is in line with the thrust of DepEd to strengthen and expand ALS.
3. All DepEd orders and other related issuances, rules and regulations, and provisions, which are inconsistent with these guidelines are hereby repealed, rescinded, or modified accordingly.
4. For more information, contact the **Bureau of Learning Delivery**, 5th Floor, Bonifacio Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through telephone no. (02) 636-3603 or email at bld.sid@deped.gov.ph.
5. Immediate dissemination of this Order is directed.


ATTY. NEPOMUCENO A. MALALUAN
Undersecretary
Officer-in-Charge

Encl.: As stated
Reference: None
To be indicated in the Perpetual Index
under the following subjects:

ALLOCATION
ALTERNATIVE LEARNING SYSTEM
FUNDS
POLICY

(Enclosure to DepEd Order No. 045, s. 2018)

Implementing Guidelines on the Allocation and Utilization, and Monitoring and Evaluation of Support to Operations (STOs) Funds for the Alternative Learning System (ALS) at the Regional Offices

1. Rationale and Objectives

Pursuant of its goal of providing quality, inclusive, relevant and liberating learning opportunities to out - of -school children, youth and adult, the Department of Education (DepEd) is expanding and strengthening the ALS programs.

For this purpose, funds are allocated to support the regional offices in their ALS related activities to ensure that the ALS programs are reaching the unreached and the quality of program delivery is based on the standards.

These guidelines aim to ensure that the utilization of funds in support to ALS program implementation at the regional offices is strategic and efficiently and effectively managed.

2. Scope

These guidelines shall provide the rules for release, utilization, and liquidation of the Support to Operations (STOs) fund to ALS program to the Regional Offices.

3. Definition of Terms

For purposes of these guidelines, the following terms are defined/ understood as follows:

- **Capacity Building** – this includes training-workshop for ALS implementers on the utilization of the ALS K to 12 Curriculum;
- **Operational Concerns/Issues** – challenges in implementing a policy which may be addressed by existing processes, systems such as administrative matters (e.g.) lack of resources, management style, and attitude and behavior of people);
- **Policy-related Concerns/Issues** –issues and concerns requiring the amendment/termination of existing policies or creation of new ones;
- **Program Management** – this includes Monitoring and Evaluation, regular meetings with the Division ALS Focal Persons and other organizational management activities.

4. Policy Statement

The DepEd hereby establishes the rules for the release, utilization and liquidation of the STO ALS for Regional Offices for Calendar Year 2018 and thereafter.

5. Procedure

A. Allocation of Funds

5.1 All regions shall receive the STO fund amounting to **One Million Two Hundred Fifty Thousand Pesos (Php 1,250,000.00)** each.

5.2 The Budget Division-FMS shall issue the Sub-Allotment Release Order (Sub-ARO) through the Regional Offices. *(furnish advance copy of the signed Sub-ARO to the Regional Budget Officers and Regional ALS Focal Persons)*

5.3 After receipt of Sub-ARO, Regional Offices shall request from DBM-Regional Offices the corresponding cash requirements or Notice of Cash Allocation (NCA).

B. Eligible Activities

The Support to Operations Fund shall be used by the Regional ALS Focal Persons for the activities related to the following:

- a. **Program Management** such as conduct of Monitoring and Evaluation, regular meetings with the Division ALS Focal Persons and other organizational management activities; and
 - b. **Capacity Building** such as conduct of training-workshop for ALS implementers on the utilization of the ALS K to 12 Curriculum, training on life skills for ALS implementers and other similar activities.
1. The Allowable Expenses are:
 - a. Board and lodging of participants, resource persons, and management team, use of function room/s, provision of audio-visual system or facility, and other equipment and requirements as prescribed in DepEd Order No. 15, s. 2017 entitled *Guidelines for the allocation of Funds for Venue, Meals and Snacks, and Accommodation of Official Activities Organized and Conducted by the Department of Education*;
 - b. Payment of service providers or institutions as provided for in the approved Service or Memorandum of Agreement signed by the Regional Director;
 - c. Transportation cost and per diem of resource persons and management team;
 - d. Supplies and materials at standard cost;
 - e. Professional fees or honoraria of non-DepEd resource persons subject to the guidelines under Budget Circular Nos. 20017-1 and 2 and National Budget Circular No. 2007-510;
 - f. Contingency allowance to cover payment of miscellaneous or incidental expenses such as communication, gasoline, and over-the-counter medicine;
 - g. Other expenses in support of the abovementioned activities are eligible provided, the expenses are classified under Maintenance and Other Operating Expenses (MOOE).
 2. Ineligible Expenses are:
 - a. Purchase of capital outlay items (e.g. equipment);
 - b. Payment of subscriptions (internet connection, cable TV, satellite TV, subscriptions and reading materials);
 - c. Operational expenses such as payment of utilities (water, electricity, janitorial, clerical, and security services); and
 - d. Hiring and payment of salaries of staff.
 3. All expenses shall be subject to the usual budgeting, accounting, auditing and procurement rules and regulations.
 4. To ensure that the resources are maximized, using DepEd facilities such as Regional Education Learning Centers (RELC) or National Educators Academy of the Philippines (NEAP-R), Ecotech, and Baguio Teachers Camp and other government-owned venues is highly encouraged.

C. Availment, Release, Utilization and Liquidation

Central Office

1. Preparation of Allocation and Procedure in the Release of Funds

- The template, process and workflow involved in the approval of an AR and ATC shall follow the most recent DepEd Order on Implementing Guidelines on the Release and Use of Funds for the corresponding year.

2. Utilization and Liquidation

- Use of funds shall be consistent with the existing budgeting, accounting, auditing and procurement rules and regulations and internal policies of the Department of Education.

- Cash advance/s should be liquidated immediately and any unexpected balance should be refunded within five (5) days after the conduct of the activity.

Regional Offices

- The template, process and workflow involved in the approval of an AR and ATC shall follow the most recent DepED Order on Implementing Guidelines on the Release and Use of Funds for the corresponding year.

6. Monitoring and Evaluation

The Central Office, through the Bureau of Learning Delivery (BLD), shall conduct regular monitoring of program implementation/fund utilization of Regional Offices as part of their mandated functions and responsibilities.

7. Effectivity

This Order shall take effect upon its approval. Obligation and disbursement of funds shall be in accordance with applicable Department of Budget and Management (DBM) and DepEd guidelines.

8. References

DBM National Budget Circular No. 2007-510, Guidelines on the Grant of Honoraria to the Governing Boards and Collegial Bodies

DBM Circular No. 2007-1, Guidelines on the Grant of Honoraria to Lecturers, Resource Persons, Coordinators and Facilitators

DepEd Order No. 21, s.2018, Implementing Guidelines on the Allocation and Utilization of the Human Resource Development Funds for Personnel in Schools and Learning Centers

DepEd Order No. 15, s.2017, Guidelines of the Allocation of Funds for Venue, Meals and Snacks, and Accommodation for Officials Activities Organized and Conducted by the Department of Education.