



Republic of the Philippines
Department of Education


21 OCT 2020

DepEd O R D E R
No. **033** s. 2020

**IMPLEMENTING GUIDELINES ON THE RELEASE, UTILIZATION, MONITORING
AND REPORTING OF PROGRAM SUPPORT FUNDS FOR ALTERNATIVE
LEARNING SYSTEM FOR CALENDAR YEAR 2020**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **Implementing Guidelines on the Release, Utilization, Monitoring and Reporting of Program Support Funds (PSF) for Alternative Learning System (ALS) for Calendar Year 2020**.
2. The guidelines aim to promote and support the program management activities and capacity building programs for ALS implementers, especially for the roll out of the ALS K to 12 Basic Education Curriculum. This is in line with the thrust of DepEd to strengthen and expand the ALS program, to pivot from access to quality consistent with *Sulong Edukalidad* **and to comply with the prescribed minimum public health standards and various levels of community quarantine protocols**.
3. All DepEd Orders and other related issuances, rules and regulations, and provisions, which are inconsistent with these guidelines are repealed, rescinded, or modified accordingly.
4. For more information, please contact the **ALS Task Force**, 5th Floor, Bonifacio Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at als.taskforce@deped.gov.ph or at telephone number (02) 8636-3603.
5. Immediate dissemination of and strict compliance with this Order is directed.


LEONOR MAGTOLIS BRIONES
Secretary

Encls.: As stated

References: DepEd Order Nos.: 2, 21 and 38, s. 2018

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

ALTERNATIVE LEARNING SYSTEM
FUNDS
MONITORING AND EVALUATION

PROGRAMS
PROJECTS



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DEPED-OSEC-435173

**IMPLEMENTING GUIDELINES ON THE RELEASE, UTILIZATION, MONITORING
AND REPORTING OF PROGRAM SUPPORT FUNDS FOR ALTERNATIVE
LEARNING SYSTEM FOR CALENDAR YEAR 2020**

I. Rationale and Objectives

1. Pursuant of its goal to provide quality, inclusive, relevant, and liberating learning opportunities to out-of-school children, youth, and adults (OSCYAs), the Department of Education (DepEd) is expanding and strengthening Alternative Learning System (ALS) programs.
2. The roll-out of the ALS K to 12 Basic Education Curriculum (BEC) required systems improvements of the following ALS components: curriculum contextualization, literacy mapping, learner assessment tools, monitoring and evaluation framework, learning resource development, and system support components such as capability building, advocacy, social mobilization, and partnership strategies, and inclusion of ALS in the school-based management. To ensure that all systems improvements in ALS are aligned with the overall strategic direction of the Department of Education (DepEd), a comprehensive Five-Year ALS Strategic Roadmap (2019-2024) was developed.
3. One of the strategic goals of the ALS Five-Year Strategic Roadmap is to improve the quality and relevance of the ALS program through the full implementation of the ALS K to 12 BEC. This shall entail intensive, comprehensive, and continuous capacity building for all ALS field implementers on program delivery and assessment tools and learning materials designed to cover the new competencies in the ALS K to 12 BEC.
4. The COVID-19 pandemic posed many challenges in the implementation and delivery of basic education in the country. Consistent with the Department's thrust of having learning opportunities available to all the learners through the Basic Education Learning Continuity Plan (BE-LCP), and to uphold the rights of the out-of-school children, youth and adults (OSCYAs) to access to basic education services, the ALS Task Force shall ensure that the delivery of the ALS program continues during this pandemic.
5. While the ALS Task Force wants to ensure the continuity of the strategic directions set in the ALS Five-Year Roadmap, existing policies lack provisions that comply with the prescribed health and safety standards to address the challenges in implementation and delivery of the ALS program during and after the COVID-19 public health emergency.
6. For this purpose, funds shall be allocated to support the Regional Offices (ROs) in their ALS-related activities to ensure that system improvements are carried out and the quality of program delivery is based on the health, safety, and community quarantine standards.
7. These guidelines aim to ensure that the utilization of funds in support of ALS Program implementation at the Regional Offices (ROs) is strategically, efficiently, and effectively managed during and after the COVID-19 public health emergency.



II. Scope

8. These guidelines shall provide the rules for release, utilization, monitoring, and reporting of the Program Support Funds for ALS program implementation at the level of the ROs for Calendar Year 2020.

III. Definition of Terms

9. For purposes of these guidelines, the following terms are defined/ understood as follows:
 - **Community Quarantine** – restrictions of movement within, into, or out of the area of quarantine of individuals, large groups of people, or communities, designed to reduce the likelihood of transmission of COVID-19 among persons in and to persons outside of the affected area.
 - **COVID-19** – Coronavirus disease 2019 which is caused by the virus known as the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2)
 - **Capacity Building** – includes training-workshop (online or blended or face to face (if allowed by IATF and LGUs) for ALS implementers on the implementation of the ALS K to 12 Basic Education Curriculum.
 - **Minimum Public Health Standards** – guidelines set by the Department of Health (DOH), as well as, relevant guidelines issued by government agencies to aid all sectors in all settings to implement interventions (NPI) which refer to public health measures that do not involve vaccines, medications or other pharmaceutical interventions, that individuals and communities can carry in order to reduce transmission rates, contact rates, and the duration of infectiousness of individuals in the population to mitigate COVID-19.
 - **Operational Concerns/Issues** – challenges in implementing policies/directives which may be addressed by existing processes and 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** – includes monitoring and evaluation, regular meetings with the Division ALS focal persons, and other organizational management activities.
 - **Sub-Allotment Release Order (Sub-ARO)** – a specific authority issued by DepEd Central Office (CO) to Regional Offices (ROs) which allow them to incur obligations within a specified amount during a specified period

IV. Policy Statement

10. This Order issues the guidelines for the release, utilization, and monitoring and reporting of the ALS Program Support Funds (PSF) for Calendar Year 2020 which shall be downloaded from DepEd-Central Office to its Regional Offices to ensure that the delivery and implementation of ALS programs continue during and after this pandemic.
11. These guidelines shall be used by the Regional Offices to ensure that system improvements in the ALS 2.0 are carried out, ALS learners complete basic education and attain learning standards, and the fund utilization is strategically, efficiently, and effectively managed during and after the COVID-19 public health emergency.



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V. Procedure

A. Allocation of Program Support Funds

12. For CY 2020, all Regions, except BARMM shall receive the Program Support Funds (PSF) as indicated in Enclosure No. 2. The budget breakdown shall be determined by the Department of Education's (DepEd) allocated budget for the ALS program, approved eligible activities and allowable expenses.
13. The Program Support Funds shall have three (3) components:
 - Support to Operations;
 - Regional Mass Training of ALS Teachers; and
 - Reproduction of Learning Resources for the Mass Training.
14. The allocation of funds for the conduct of Regional Mass Training of ALS Teachers (either online, blended or face to face, when allowed by IATF and LGUs) and Reproduction of Learning Resources for Mass Training is based on the number of ALS Teachers to be trained, the estimated cost per package of learning resources which include printing and/or reproduction cost, communication expenses of participants, trainers, and facilitators, and miscellaneous expenses.
15. Separate guidelines on the conduct of Regional Mass Trainings of ALS Teachers and other capability building activities shall be issued upon consultation with NEAP on the different training modalities to be adopted during the pandemic. No capability building/training activities shall be conducted until the guidelines are issued.

B. Use of Program Support Funds

16. The **Support to Operations Funds** shall be used by the Regional Offices for the following activities:
 - a. **Program Management** for expenses on:
 - i. Monitoring and Evaluation;
 - ii. Regular online meetings with the Division ALS Focal Persons;
 - iii. Renewal of two (2) Contract of Service (CoS) staff to provide essential services on the operationalization of ALS Learning Continuity Plan (LCP) for School Year (SY) 2020-2021, subject to CSC-COA-DBM Joint Circular No. 1, s. 2017, Rules and Regulations Governing Contract of Service and Job Order Workers in the Government;
 - iv. Communication and meal expenses for other online, blended or face-to-face ALS meetings and trainings; and
 - v. Activities to address operational concerns/issues.
 - b. **Capacity Building** for expenses on:
 - i. Conduct of trainings and workshops (online, blended or face-to-face, when allowed by IATF and LGUs) for DepEd-procured and non-DepEd financed partners and implementers on ALS K to 12 BEC, Learning assessment; and
 - ii. Conduct of learner development programs.
 - c. **Teaching and Learning Resources** for expenses on:
 - i. Development and printing/reproduction of ALS teaching and learning resources;
 - ii. Supplies and materials;
 - iii. Printing of assessment forms; and
 - iv. Expenses incurred for Radio-based Instructions (RBIs).



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17. The **Eligible Expenses** under the Support to Operations may include, such as, but not limited to the following:
- a. Payment to ALS service providers or institutions for services rendered on the basis of the approved contract of service or Memorandum of Agreement with the DepEd Regional Office;
 - b. Supplies and materials;
 - c. 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;
 - d. Communication expenses;
 - e. Gasoline for DepEd vehicles;
 - f. Purchase of health and hygiene kits which contains face masks, alcohol/hand sanitizer, wet wipes, etc. to be distributed to Regional and Division ALS Focal Persons and other DepEd field officials in the conduct of various ALS activities.
 - g. First Aid medical supplies and materials; and
 - h. Renewal and payment of salaries of two (2) Contract of Service personnel who will deliver services essential to the operationalization of the BE-LCP of ALS.
18. The **Regional Mass Training of ALS Teachers** fund shall be used by the Regional ALS Focal Persons for activities related to the following:
- a. **Program Management** for expenses on:
 - i. Conduct of pre and post-planning meetings;
 - ii. Monitoring and Evaluation;
 - iii. Communication expenses for identified trainees, trainers and facilitators.
 - iv. Other expenses in support of the conduct of training and other ALS related activities.
 - b. **Supplies and materials** for expenses on data storage devices, among others (e.g. USB, external hard drive, etc.).
19. Regional Mass Training shall be conducted online, blended or face-to-face. The training modality to be adopted by the Regional Offices shall depend on the existing level of community quarantine in the area, and subject to the approval of IATF and LGU.
20. A separate DepEd Memorandum shall be issued on the specific details of the conduct of various capacity building activities during and after the pandemic.
21. The Allowable Expenses in the Utilization of **Regional Mass Training of ALS Teachers** fund are:
- a. Communication or transportation expenses (including per diem) of identified participants, trainers and facilitators;
 - b. Board and lodging of identified participants, trainers and facilitators. In case face-to-face training will not be allowed, funds allotted for board and lodging, transportation and per diem shall be re-allocated to Support to Operations as additional fund for the printing and reproduction of ALS teaching and learning resources.
 - c. Supplies and materials (e.g. USB, external hard drive, etc.);
 - d. Conduct of Pre- and Post-Planning online meetings;
 - e. Rental of facilities such as computer laboratories, technological hubs in case DepEd facilities/venues with computers and internet connection are not available or insufficient for training requirements; and
 - f. Miscellaneous expenses specific to the conduct of the Regional Mass Training.



22. The Allowable Expenses in the **Utilization of Reproduction of Learning Materials for the Regional Mass Training** fund are:
 - a. Supplies and materials;
 - b. Printing/reproduction and packaging of ALS teaching and learning materials; and
 - c. Miscellaneous expenses specific to the reproduction of ALS materials for the Regional Mass Training.

23. The **Ineligible Expenses in the utilization of the entire Program Support Fund** are:
 - a. Purchase of items which are classified as capital outlay expenses (e.g. equipment); and
 - b. Operational expenses such as payment of utilities (water, electricity, janitorial, clerical, and security services).

29. All expenses shall be subject to existing budgeting, accounting, auditing and procurement rules and regulations. Procurement shall be based on DepEd Order No. 38, s. 2018 – Procurement Guidelines on the Implementation of Cash-Based Budgeting for Fiscal Year 2019 and/or applicable issuances/resolutions on procurement by the Government Procurement Policy Board (GPPB) and other oversight agencies.

30. To ensure that the resources are maximized, use of DepEd facilities such as Regional Education Learning Centers (RELC) or the National Educators Academy of the Philippines (NEAP-R), Ecotech, Baguio Teachers Camp, and other government-owned venues is highly encouraged.

C. Release, Utilization, Liquidation, Reporting, and Disbursement

Central Office

31. Release of Funds
 - a. The template, process, and workflow involved in the approval of an Activity Request (AR) and Authority to Conduct (ATC) shall follow the most recent DepEd Order on Implementing Guidelines on the Release and Use of Funds for the corresponding year.
 - b. The Program Support Fund shall be based on the approved AR chargeable against the FY 2020 Flexible Learning Options – ALS Fund.
 - c. The Budget Division - Finance Service (Budget Division-FS) shall issue Sub-Allotment Release Orders (Sub-AROs) to the Regional Offices. To facilitate the release and utilization of the funds, the Central Office shall send through email an advance copy of the signed Sub-AROs to the Regional Budget Officers and Regional ALS Focal Persons.

Regional Office

32. Upon receipt of Sub-AROs, the ROs shall request from the DBM-Regional Offices for the issuance of Notice of Cash Allocations (NCAs) to cover the cash requirement of the Sub-AROs.

33. Utilization and Liquidation
 - a. The use of funds shall be consistent with the existing budgeting, accounting, and auditing rules and regulations and internal policies of the Department of Education.



- b. Cash advances shall be liquidated immediately, and any unexpected balance shall be refunded within five (5) days after the conduct of the activity.
- c. The template, process, and workflow involved in the approval of an Activity Request (AR) and Authority to Conduct (ATC) shall follow the most recent DepEd Order on Implementing Guidelines on the Release and Use of Funds for the corresponding year.
- d. Payment of allowable expenses shall be subject to the usual budgeting, accounting, auditing, and procurement rules and regulations.

VI. Monitoring and Evaluation

- 34. The ALS Regional Focal Persons shall submit to the ALS Task Force a consolidated report on the utilization of the Program Support Fund and Accomplishment Report on the Utilization of the 2020 Program Support Fund (Enclosure No. 3), duly signed by the Regional Directors. The report shall be submitted through email at als.taskforce@deped.gov.ph.
- 35. The Central Office, through the ALS Task Force, shall conduct regular monitoring of program implementation/fund utilization of the Regional Offices and regular online consultative meeting/ Program Implementation Review (PIR) with the Regional ALS Focal Persons as part of their mandated functions and responsibilities.

VII. Effectivity

- 36. This Order shall take effect upon its approval.

VIII. References

CSC-COA-DBM Joint Circular No. 1, s. 2017, Rules and Regulations Governing Contract of Service and Job Order Workers in the Government

CSC-COA-DBM Joint Circular No. 1, s 2018, Amendment to the CSC-COA-DBM Joint Circular No. 1, s. 2017

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 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. 2, s. 2018, Guidelines for the Allocation of Funds for Venue, Meals and Snacks, and Room Accommodation for Official Activities Organized and Conducted by the Department of Education

DepEd Order No. 38, s. 2018, Procurement Guidelines on the Implementation of Cash-Based Budgeting for Fiscal Year 2019

Republic Act No. 9184 (Government Procurement Reform Act), Its Implementing Rules and Regulations and related issuances



GPPB Resolution No. 09-2020, s, 2020, Approving Measures for the Efficient Conduct of Procurement Activities During a State of Calamity, or Implementation of Community Quarantine or Similar Restrictions



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(Enclosure No. 2 to DepEd Order No. **033** , s. 2020)

BUDGET BREAKDOWN

Regions	Support to Operation Funds	Regional Mass Training on New Assesment Forms	Reproduction of ALS Materials for Mass Training	Total Amount to be Downloaded to the Regional Office
I	3,000,000.00	8,880,000.00	678,646.50	12,558,646.50
II	3,000,000.00	8,027,400.00	590,291.50	11,617,691.50
III	4,000,000.00	12,128,000.00	862,115.75	16,990,115.75
IVA	3,000,000.00	12,737,000.00	879,571.75	16,616,571.75
IVB	3,000,000.00	6,707,900.00	466,335.75	10,174,235.75
V	10,000,000.00	11,356,600.00	780,174.50	22,136,774.50
VI	3,000,000.00	10,950,600.00	798,619.50	14,749,219.50
VII	6,000,000.00	11,559,600.00	817,195.75	18,376,795.75
VIII	3,000,000.00	13,021,200.00	921,607.75	16,942,807.75
IX	3,000,000.00	7,459,000.00	533,662.00	10,992,662.00
X	6,000,000.00	10,443,100.00	710,696.00	17,153,796.00
XI	10,000,000.00	8,068,000.00	612,740.75	18,680,740.75
XII	8,000,000.00	9,549,900.00	689,688.75	18,239,588.75
CARAGA	3,000,000.00	9,083,000.00	654,776.75	12,737,776.75
CAR	3,000,000.00	5,997,400.00	429,981.75	9,427,381.75
NCR	3,000,000.00	4,251,600.00	282,156.25	7,533,756.25
Total	74,000,000.00	150,220,300.00	10,708,261.00	234,928,561.00



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(Enclosure No. 3 to DepEd Order No. **033**, s. 2020)

**ACCOMPLISHMENT REPORT ON THE UTILIZATION OF ALS PROGRAM
SUPPORT FUNDS FOR CALENDAR YEAR 2020**

Region : _____

I. Physical and Financial Accomplishments

Objectives/Major Activities	Unit of measure/Indicator	Means of Verification (MOV)	Physical Accomplishments			Financial Accomplishments		
			Target	Actual	%	Target	Actual	%
Objective								
Activity								

II. Issues, challenges, and other concerns

Operational Concerns/Issues

Policy-related Concerns/Issues

Prepared:

Regional ALS Focal Person

Certified Correct:

Regional Director



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