



Republic of the Philippines
Department of Education

26 FEB 2021

DepEd MEMORANDUM
No. **005**, s. 2021

**2021 SUPPLEMENTARY GUIDELINES ON THE USE OF INDIGENOUS PEOPLES
EDUCATION PROGRAM SUPPORT FUND**

To: Undersecretaries
Assistant Secretaries
Minister, Basic, Higher and Technical Education, BARMM
Bureau Directors
Directors of Services, Centers and Heads of Units
Regional Directors
Schools Division Superintendents
Public and Private Elementary and Secondary School Heads
All Others Concerned

1. The Department of Education (DepEd) issues the enclosed **2021 Supplementary Guidelines on the Use of the Indigenous Peoples Education (IPEd) Program Support Fund (PSF)**, in accordance with the redirection of the IPEd Program towards the implementation of the Basic Education-Learning Continuity Plan (BE-LCP) for School Year 2020–2021.
2. The IPEd PSF supports the implementation of DepEd plans and priorities on IPEd at the central, regional and division levels pursuant to DepEd Order (DO) 62, s. 2011 titled “Adopting the National Indigenous Peoples Education Policy Framework” and DO 43, s. 2013 titled “Implementing Rules and Regulations of Republic Act No. 10533 Otherwise Known as the Enhanced Basic Education Act of 2013”.
3. The IPEd PSF utilization and management for School Year (SY) 2020-2021 and SY 2021-2022 are guided by Principle 4 of the BE-LCP, which refers to ensuring that equity considerations are addressed. IPEd PSF lodged at the Central Office and IPEd Program implementing regions and divisions shall be maximized to support the chosen learning delivery modalities of IPEd implementing schools nationwide.
4. To this end, IPEd Program is committed to protect its initial gains progressively achieved over the past seven years, while maximizing the opportunities that are arising from the Department’s response to the COVID-19 pandemic. This commitment shall ensure that the inclusion of IP learners in the national education system continues through the crisis and into recovery.
5. While there are changes in program priorities in light of the BE-LCP, the parameters and processes for fund allocation, release, utilization and liquidation as discussed in DO No. 022, s. 2018 titled “Amended Multi-Year Implementing Guidelines on the Allocation and Utilization of the Indigenous Peoples Education Program Support Fund” remain in force, including the considerations arising from the dialogue with community partners. The allocation for Fiscal Year 2021 for implementing regions are specified in the enclosure.
6. Additional considerations in fund utilization are guided by DO 015, s. 2020

titled “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”, DO 018, s. 2020 titled “Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Learning Continuity Plan”, and DO 032, s. 2020 titled “Guidelines on the Engagement of Services of Learning Support Aides to Reinforce the Implementation of the Basic Education Learning Continuity Plan in Time of the COVID-19 Pandemic”. Communication expenses incurred during IPED Program activities may also be charged to IPED PSF subject to prevailing policies regarding communication expenses, and other accounting and auditing regulations.

7. The Program Management Information System (PMIS) remains as the primary system for recording and tracking PSF utilization and program implementation. Thus, provisions on the use of the PMIS and related procedures pertinent to PSF management are discussed in the enclosure.

8. As emphasized in DO 022, s. 2018, the accountable officials for the overall implementation of the IPED Program are the schools division superintendent (SDS) at the division level and the regional director (RD) at the regional level. Relative to this, the PMIS page of the IPED Program is lodged with the Office of the SDS at the division level and with the Office of the RD at the regional level.

9. For more information, please contact the **Indigenous Peoples Education Office**, Room 104, Mabini Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at ipseo@deped.gov.ph.

10. Immediate dissemination of this Memorandum is desired.


LEONOR MAGTOLIS BRIONES
Secretary

Encl.: As stated

References:

DepEd Order: (Nos. 015, 018, 032, s. 2020; 022, s. 2018;
43, s. 2013; and 62, s. 2011)

DepEd Memorandum No. 030, 066 s. 2020

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

BUREAUS AND OFFICES
FUNDS
INDIGENOUS PEOPLES EDUCATION

PROGRAMS
RULES AND REGULATIONS
SCHOOLS



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DEPED-OSEC-440591

Supplementary Guidelines on the Use of 2021 Indigenous Peoples Education (IPEd) Program Support Fund (PSF)

The Indigenous Peoples Education (IPEd) Program Support Fund (PSF) supports the implementation of DepEd's plans and priorities on IPEd at the Central, Regional and Division levels pursuant to DepEd Order No. 62, s. 2011 entitled "Adopting the National Indigenous Peoples Education (IPEd) Policy Framework" and DepEd Order No. 43, s. 2013 entitled "Implementing Rules and Regulations of Republic Act No. 10533 Otherwise Known as the Enhanced Basic Education Act of 2013". Specifically, the parameters and processes for the allocation, release, utilization, and liquidation of these funds are discussed in DepEd Order 22, s. 2018 or the "Amended Multi-year Implementing Guidelines on the Allocation and Utilization of the Indigenous Peoples Education (IPEd) Program Support Fund (PSF)". The said issuance explains the thematic focus areas, national program directions, and other key considerations that guide local program planning and budgeting, thereby ensuring that work and financial plans (WFP) are aligned with national directions while being responsive to the local context of the IP communities and learners being served.

However, the COVID-19 pandemic necessitates a shift in program priorities, and adjustments in the conduct of planned activities to align with the Department's Basic Education Learning Continuity Plan (BE-LCP). Particularly, relevant to the IPEd Program is Principle 4 of the BE-LCP, which requires the Department to "be sensitive to equity considerations and concerns, and endeavor to address them as best we can". In this period of crisis, it is doubly imperative for the IPEd Program to ensure that IP learners and communities being served shall not fall out of the Department's ambit of affirmative action, and that inclusion as a principle continues to be actualized. In this light, these supplementary guidelines are being issued to guide the IPEd Program implementing regions and divisions.

A. General Program Directions: Protecting Initial Gains, Maximizing Opportunities

To align with the BE-LCP, the IPEd Program is guided by the IP Education Program Learning Continuity Plan Framework, which has at its core the commitment to **protect the initial gains** attained by the IPEd Program while **maximizing opportunities** arising from the Department's response to the COVID-19 pandemic that promote key dimensions and advocacies inherent to the Program.

Through the seven years of nationally coordinated implementation, processes and mechanisms have been set in place to enable and strengthen the capacity of over 3,000 schools nationwide with dominantly IP learners to implement the IPEd Program. The aspiration of a culturally sensitive and appropriate education is being actualized in these schools in partnership with the local IP community/ies through culture bearers and other Indigenous Knowledge Systems and Practices (IKSP) holders who partner with teachers, school heads and supervisors in developing contextualized lesson plans and other learning materials.

As the nation goes through the COVID-19 pandemic, it is imperative that the capacity of these schools to implement the IPEd Program through the appropriate delivery of learning modalities does not only continue but is also further honed to include the various mechanisms and processes that support IPEd implementation. Doing so would be to protect a major expression of the Program's initial gains.

While the pandemic's adverse impacts are heavily felt by all, it has simultaneously increased public awareness and promoted the practice of mechanisms that are inherent to the implementation and advocacies of the IPEd Program. For example, the increased participation of family and community members in the process of learning delivery nationwide can become an opportunity to further strengthen the role and capacity of IP community culture bearers to take part in the teaching-learning process. Their participation is one of the core mechanisms of the IPEd Program, and the recent developments are providing opportunities to strengthen this mechanism. Another opportunity for IP communities arising during this pandemic is the growing understanding of and appreciation for community resilience, which is inherent in the IP communities' articulation of ancestral domain. Thus, the growing interest in community resilience deepens the wider Philippine society's understanding of the ancestral domain.

The above opportunities shall allow the IPEd Program to "build back better."

B. Guiding Principles and Specific Directions

The general direction of **protecting initial gains and maximizing opportunities** shall be guided by the following principles:

1. Wellbeing of all

IP communities have their respective local articulation of communal wellbeing and the common good, which are parallel to the call today for "healing as one" and "bayanihan". For IP communities, this is even extended to the environment and the spiritual dimension. This principle shall guide all intentions and actions of the IPEd Program in navigating program management through the crisis and towards recovery.

2. Rights-based approach

Recognizing and actualizing the rights of IP communities is inherent and central to the IPEd Program. This approach shall continue to guide program management during the pandemic. The principles of inclusion, participation, and empowerment of the rights-based approach shall be upheld. The practice of continuing free, prior, and informed consent (FPIC) shall continue to be an institutional obligation. This also aligns with the principle of socio-economic equity and rights-based approach discussed in the Department of Health (DOH) Administrative Order No. 2020-15 titled "Guidelines on the Risk-based Public Health Standards for COVID-19 Mitigation".

3. Equity and inclusion in crisis

IP communities continue to have particular vulnerabilities as compared to other groups or sectors in society, and these vulnerabilities increase their risk of being disadvantaged and excluded in the rush to implement initiatives to cope through the pandemic (ILO, May 2020). Recognizing these vulnerabilities and their impacts shall guide the formulation of policies and plans to ensure that there is equitable provision of resources and support to IP communities, in order to

strengthen their inherent capacities to respond to the crisis and to open more options towards recovery.

4. Context-specific responsiveness

An understanding of the specific context of IP communities shall guide all initiatives relative to the pandemic to ensure that cultural and other contextual considerations and sensitivities are part of the design and implementation of all initiatives.

5. Indigenous Knowledge Systems and Practices for community and education resiliency

IP communities have IKSPs that have withstood the test of time and have proven to be very useful for communities in times of disasters, calamities, and other crises. Some communities have already activated several practices in response to the present pandemic to ensure community survival and wellbeing (e.g., cultural practices of quarantine). These can be tapped, reinforced, and strengthened by the national education system not only for the short-term (survival through the crisis) but for the long-term (community recovery towards continuing resilience).

The following specific program directions shall concretize these principles:

1. Wholistic recovery

The IPEd Program shall, as much as it can, put in place the needed preparatory mechanisms and processes for a recovery that considers the socio-economic, political, cultural, and spiritual aspects of the community.

2. Continuity of Inclusive Education

The IPEd Program is one with the IP communities in their aspiration to actualize Inclusive Education in their communities and among their children under whatever circumstances. This shall continue even under the challenging conditions brought about by the COVID-19 pandemic.

3. Sustainable development of the ancestral domain

The pandemic has highlighted the importance of the capacity of IP communities to establish and maintain self-sufficiency mechanisms within their ancestral domain. Several communities have been able and continue to keep themselves safe from infection while ensuring their basic needs because of their IKSPs, which reflects their inherent potential to actualize sustainable development. Education efforts can be developed further towards nurturing the IKSPs so that younger generations can contribute to the long-term goal of sustainable development in their ancestral domains.

4. Equity in education governance

Critical in seeing through the crisis towards recovery is the institutional support of DepEd towards the continuing operations of the IPEd Program. Guided by the BE-LCP and the IPEd LCP Framework, financial and other resources of the Program shall be realigned towards adequate and appropriate support of the learning delivery modalities to be undertaken by IPEd implementing schools and other schools serving a dominant number of IP learners. At all governance levels of DepEd, plans shall also ensure the inclusion of IP learners and their context.

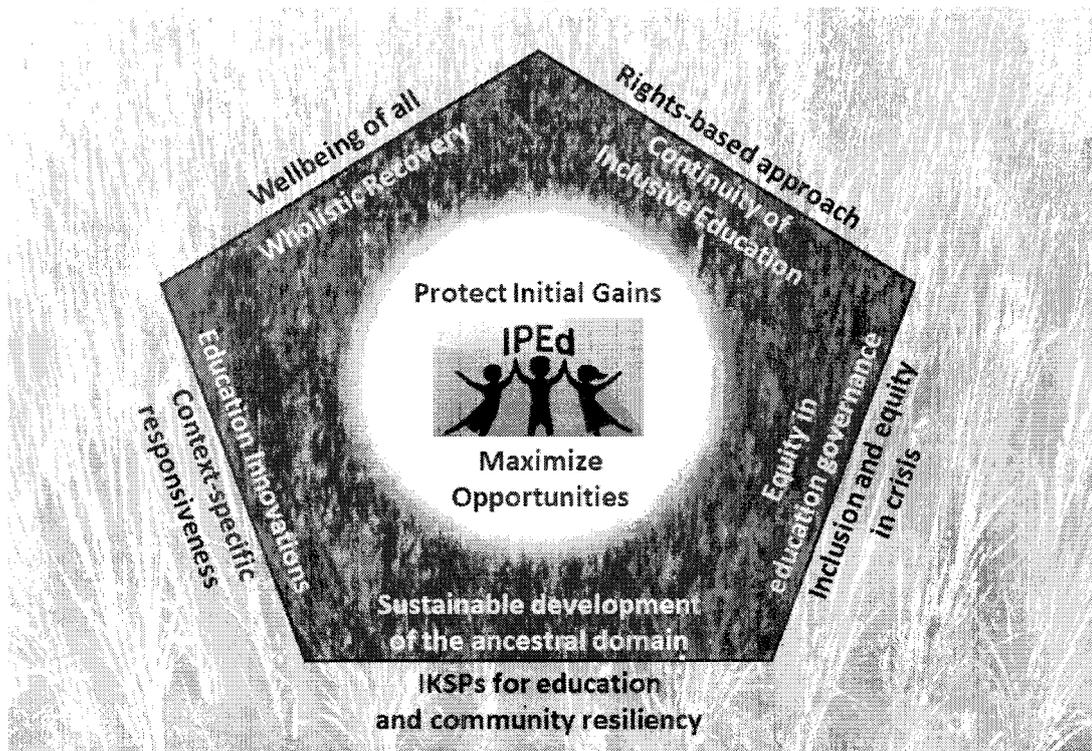
5. Education innovations

The recent challenges posed by the pandemic have brought to the fore the importance of the family and community in the education process, both as a venue for learning and as facilitators of the teaching-learning process.

Mechanisms, processes, and models of teaching and learning specific to IP learners can be developed, refined, and documented for scaling up and for long-term implementation.

The discussed principles and directions are summarized in the framework below.

Indigenous Peoples Education (IPEd) Program Learning Continuity Plan Framework



C. Program Implementation Priorities

Guided by the aforementioned principles and directions, IPEd Program priorities for FY 2021 shall primarily **focus on supporting IPEd implementing schools and other schools serving a dominant population of IP learners in implementing their respective learning delivery modality/ies.**

Since 2015, **IPEd Program implementing schools** have been and continue to be involved in developing and implementing contextualized lesson plans, culture-based learning materials, and mechanisms that ensure culturally appropriate school management and practices. **Schools serving IP learners**, on the other hand, are undergoing the needed preparations to implement the IPEd Program. While they are not yet implementing contextualized lesson plans regularly, they have been included in advocacy activities and other similar IPEd initiatives as part of their preparation to be IPEd implementing schools.

IPEd PSF downloaded to IPEd implementing divisions shall continue to be managed at the division level. Thus, all IPEd implementing divisions shall update their roster of IPEd implementing schools and schools serving IP learners. Moreover, the following shall be prioritized to support schools implementing IPEd and schools serving IP learners as they implement their learning delivery modality/ies:

1. Initiatives on contextualization, this time for self-learning modules, activity sheets, radio/TV scripts and/or other materials to be used in learning delivery;
2. Contextualization of advocacy materials that promote health, wellbeing, minimum health standards, and psychosocial support;
3. Production, reproduction, and distribution of contextualized self-learning modules and related support materials (e.g., activity sheets) to be distributed to learners;
4. Production and distribution of contextualized Information, Education and Communication (IEC) health advocacy materials;
5. Procurement of tangible items that are necessary for effective and efficient delivery of the school's learning modality, and are below P15,000.00 per unit (e.g., printer, wi-fi modem, hard drives, megaphone, radio units for learners); and,
6. Honorarium or salaries for Learning Support Aides (LSAs) and other additional manpower needed by the school for effective learning delivery.

Activities and initiatives that sustain the mechanisms crucial to IPEd implementation at the division and school level during the pandemic and through recovery shall continue. These include, but are not limited to, the following:

1. Capacitating DepEd personnel (e.g., school heads, supervisors, teachers) in effectively continuing IPEd implementation through the crisis and recovery (e.g., Retooling of School Heads and Teachers assigned to IPEd implementing schools and schools serving IP learners); and,
2. Conducting consultations/meetings with community leaders, elders, and culture bearers relative to effective implementation of learning delivery modalities and sustaining education continuity in the community.

Essential program management activities shall similarly be covered by the IPEd PSF. These activities include, but are not limited to, the following:

1. Advocacy activities (e.g., IP Day, IP Month and related activities);
2. Program Implementation Review for program monitoring;
3. Meetings with DepEd personnel on program management concerns;
4. Activities related to Program Assessment; and,
5. Nationally coordinated initiatives to ensure responsiveness to the pandemic context while promoting program continuity.

Should the schools' resources fall short, the IPEd PSF may also be utilized to purchase supplies included in hygiene kits (e.g., alcohol, soap, face masks).

Regional IPEd PSF, on the other hand, shall prioritize activities and initiatives that sustain mechanisms crucial to IPEd implementation, and essential regular activities of the IPEd Program that are key for program management. Remaining funds after budgeting the aforementioned activities shall be allocated for downloading to divisions to support school level LCP implementation.

D. Considerations in IPEd PSF Management and Utilization

For FY 2021, IPEd PSF management and utilization, especially at the division level, shall be aligned with the following issuances:

1. DepEd Order No. 15, s. 2020 titled “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”;
2. DepEd Order No. 18, s. 2020 titled “Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Learning Continuity Plan”; and,
3. DepEd Order No. 32, s. 2020 titled “Guidelines on the Engagement of Services of Learning Support Aides to Reinforce the Implementation of the Basic Education Learning Continuity Plan in Time of the COVID-19 Pandemic”, which specifies that other program funds can be utilized for this purpose.

Additional policies that will be released to strengthen and enhance BE-LCP implementation that are aligned with, complementing, and/or elaborating on the above DepEd Orders shall also be considered in managing the IPEd PSF. PSF management and utilization shall also consider nationally agreed initiatives that will have counterpart activities at the regional and/or division levels.

Regions and divisions shall plan their WFPs according to the IPEd Program priorities for FY 2021 discussed, and shall be guided by the following standards/provisions to ensure the expedient, efficient and effective implementation of plans and the judicious use of the PSF:

1. In this time of a pandemic and in cognizance of the need to maximize funds for learning delivery, all regions and divisions shall undertake austerity measures and ensure that all activities and initiatives shall be conducted with simplicity, while meeting essential objective/s and outputs identified. Non-essentials (e.g., bags, shirts, unnecessary backdrops) shall be avoided.
2. 2021 Continuing Funds (2020 PSF fund balances) at the regional and division levels shall also be managed and utilized based on the abovementioned considerations. Regions and divisions shall consider their 2021 Continuing Funds, if any, in determining their allocation for 2021 Current Funds, to ensure that their allocation is appropriately estimated in relation to their absorptive capacity.
3. IPEd Division Focal Persons shall update the division’s list of IPEd implementing schools and schools serving IP learners. The situation, learning modality/ies to be implemented, and needs for implementation of these schools shall be properly identified and mapped out with the assistance and/or support of other division personnel. This data shall serve as basis for revising /finalizing the division’s IPEd WFP.
4. Activities to be conducted are subject to the existing government regulations regarding budgeting, accounting, auditing, and procurement. Division focal persons are to consult their finance division regarding the appropriate process to be undertaken to ensure compliance with government regulations and the DepEd Orders cited above and those that may still be released.
5. Tangible items to be procured costing below the capitalization threshold of Php15,000.00 per unit will be treated as semi-expendable items/property, subject

to issuance of Inventory Custodian Slip. These items shall be recognized as expense upon issuance to the end user. IPEd Focal Persons shall keep a list of which schools were recipients of what items.

6. Salaries/honoraria of Learning Support Aides and other additional manpower needs for effective learning delivery shall be guided by DO No. 32, s. 2020. For purposes of estimating budget for this item in the WFP, the regional minimum wage can be used as reference.
7. Should cash advance be an option for schools, it 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.
8. Given the necessity to heavily telecommute at this time to implement IPEd activities, communication expenses may be added as an activity cost in accordance with prevailing policies regarding communication expenses (e.g., DO No. 17 s. 2019 titled "Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines, and Prepaid Loads", as amended by DO No. 4 s. 2020), and/or other policies that may be released on this matter. Accounting and auditing regulations shall guide the reimbursement process at all times. Regardless of the governance level that initiated an approved IPEd Program activity, participants to an activity belonging to the regional level of governance shall charge communication expenses from the Regional IPEd PSF, while school level and division level participants shall charge communication expenses from the Division IPEd PSF.
9. To ensure that resource persons (e.g., elders, community leaders, academe, members of civil society groups) invited to IPEd activities are properly and promptly given their honoraria and reimbursed of travel expenses (if any), processing of payments and reimbursements shall be done by the division where the resource persons reside. All expenses shall be charged to the 2021 Current IPEd PSF or 2021 Continuing PSF, regardless of what level of governance of DepEd organized the activity and invited the resource persons. Exempted are Manila-based resource persons whose expenses shall be covered by the Indigenous Peoples Education Office (IPsEO). This mechanism is a mitigating and temporary measure given the difficulty in processing finance documents during the pandemic, especially for community-based resource persons who may not have bank accounts and reside in remote areas.

E. Release of Program Support Fund for 2021 Current Funds

IPEd Program implementing regions and divisions shall request their respective budget officers to create the IPEd Program PMIS page for 2021 Current Funds as a prerequisite step to the preparation of the IPEd Program Expenditure Matrix (EM) for FY 2021.

For regional offices, the General Appropriations Act and/or requisite National Budget Circulars showing the direct release of IPEd Program PSF to regional office serve as basis for the creation of the current year's PMIS page. For division offices, the

Memorandum from the Regional Office regarding the allocation of IPEd funds for the current year serves the same purpose.

Accountable for the overall implementation of the IPEd Program are the Schools Division Superintendent (SDS) at the division level and the Regional Director (RD) at the regional level as explained in DO No. 22, s. 2018 titled "Amended Multi-year Implementing Guidelines on the Allocation and Utilization of the Indigenous Peoples Education Program Support Fund". Thus, the PMIS page of the IPEd Program is lodged with the Office of the Schools Division Superintendent (OSDS) at the division level and with the Office of the Regional Director (ORD) at the regional level. The location of the PMIS page of the IPEd Program is also consistent with the program's nature, with concerns that are related to the Key Result Areas (KRAs) of both the Curriculum and Instruction Division (CID) and the Schools Governance and Operations Division (SGOD) at the division level and with several functional divisions at the regional level.

The EM for 2021 is the prerequisite to generate the **IPEd Program 2021 Current Fund WFP** through the PMIS. The EM shall be based on the allocation of the region/division for the current year, while identified program outputs and activities included in the Matrix shall be guided by and aligned with the planning parameters on eligible and ineligible activities as discussed in DO No. 22, s. 2018. Additional guidance on program outputs and activities shall be coordinated by the IPSEO. The review of the IPEd Program Expenditure Matrices shall likewise be a coordinated effort within the region and with the IPSEO.

Once finalized, the Expenditure Matrix shall be uploaded in the PMIS page of the IPEd Program. Technical assistance in working with the PMIS page of the IPEd Program can be requested from the planning officer of the division/region.

Once the uploaded Expenditure Matrix is confirmed, the IPEd Program WFP can then be generated through the PMIS and it shall have the following signatories:

- **Prepared by:** The IPEd Division Focal Person or the CID chief (Division WFP); IPEd Regional Focal Person or CLMD Chief (Regional WFP)
- **Noted by:**
 - Division WFP*
 - Chief, Curriculum Implementation Division (CID)
 - Chief, Schools Governance and Operations Division (SGOD)
 - Budget Officer
 - Regional WFP*
 - Curriculum and Learning Management Division (CLMD) chief
 - Policy, Planning, and Research Division (PPRD) Chief
 - Budget Officer
- **Recommending Approval:** Schools Division Superintendent (Division WFP); Regional Director (Regional WFP)
- **Approved by:** Regional Director (Division WFP); Undersecretary for Curriculum and Instruction (Regional WFP)

Other signatories not included above but deemed necessary by the division or region may be included.

For FY 2021, Regional IPEd PSF shall be directly released to the regions, with the amounts per region detailed in Annex 1 of this Enclosure. Utilization of funds shall commence upon the approval of the Regional WFP.

The Regional WFP signed by the Regional Director shall signal the preparation of the Sub-ARO by the Region for IPEd implementing Divisions.

The Sub-ARO from the Region shall serve as confirmation of the Division Expenditure Matrices, thus signaling the generation of the Division WFP for approval.

F. Utilization of 2021 Continuing Program Support Funds

For regions and divisions with 2020 IPEd PSF balances (unutilized 2020 PSF), a separate PMIS page shall be created for this purpose to effectively manage **2021 IPEd Continuing PSF**.

The same process as that of current funds will be undertaken to generate a WFP for **2021 IPEd Continuing PSF**. Outputs and corresponding activities can only be entered into either the Continuing or Current Funds, not both.

G. Progress Monitoring, Fund Utilization and Performance Reporting

Upon the uploading of WFPs in the PMIS, the PMIS shall be used as the main monitoring tool for the utilization of the PSF. Outputs and activity accomplishments shall also be reported using the PMIS reporting facility.

Progress monitoring shall also be conducted during the Program Implementation Review to be scheduled before the year ends.

FY 2021 Indigenous Peoples Education (IPEd) Program Support Fund Allocation, by Region

Region	Program Support Fund (in PhP)
Cordillera Administrative Region	10,500,000.00
Region I	4,200,000.00
Region II	8,600,000.00
Region III	6,000,000.00
Region IV - CALABARZON	2,000,000.00
Region IV- MIMAROPA	4,300,000.00
Region V	1,500,000.00
Region VI	3,300,000.00
Region VII	3,200,000.00
Region VIII	1,650,000.00
Region IX	7,500,000.00
Region X	14,000,000.00
Region XI	11,500,000.00
Region XII	11,500,000.00
CARAGA Region	7,700,000.00
TOTAL	97,450,000.00