Department of Education

Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY
Tanggapan ng Pangalawang Kalihim

IMPLEMENTING RULES AND REGULATIONS OF THE ALTERNATIVE LEARNING SYSTEM ACT (REPUBLIC ACT NO. 11510)

Pursuant to Section 24 of Republic Act No. 11510 titled "An Act Institutionalizing the Alternative Learning System in Basic Education for Out-of-School Children in Special Cases and Adults and Appropriating Funds Therefor," the Department of Education (DepEd), in consultation with concerned government agencies and other education stakeholders, hereby issues the following rules and regulations to implement the provisions of the Act:

RULE I
GENERAL PROVISIONS

Section 1. Title. These rules and regulations shall be referred to as the Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 11510, otherwise known as the "Alternative Learning System Act."

Section 2. Scope and Application. This IRR shall apply to out-of-school children in special cases, out-of-school youth, and out-of-school adults. These shall include, among others, the following:

- indigenous peoples;
- learners with disabilities;
- teenage mothers;
- socioeconomically disadvantaged learners;
- children in conflict with the law;
- persons deprived of liberty;
- rebel returnees;
- learners in emergency situations; and
- other marginalized sectors who are unable to participate in formal schooling and have not completed basic education.

These rules shall also apply to ALS learners, ALS program completers, and ALS graduates. It shall also apply to ALS implementors including, but not limited to ALS Teachers, Community ALS Implementors, Learning Facilitators, and ALS providers.

Section 3. Rationale. This IRR shall be consistent with the mandate given to the State under Article XIV of the 1987 Constitution and the principles, purposes, and objectives of RA 9155, otherwise known as the "Governance of Basic Education Act of 2001," which provides the framework for the governance of basic education and vests upon DepEd the authority, accountability, and responsibility for achieving higher learning outcomes.

To the extent applicable, this IRR shall also be compliant with the principles, purposes, and objectives of RA 10533, otherwise known as "The Enhanced Basic Education Act of 2013," which provides the structure, policies, and

standards of educational programs being offered at the basic education level by institutions of learning operating in the Philippines.

Section 4. Declaration of Policy. It is hereby declared the policy of the State to promote the right of all citizens to quality education at all levels and take the appropriate steps to make such education accessible to all. The State shall likewise give the highest priority to the enactment of measures that promote human development and the acceleration of social progress, thereby reducing social, economic, and political inequalities.

Towards this end, the State shall provide the out-of-school children in special cases and adults with opportunities to improve their knowledge, values, life skills, and readiness for higher education, work, or self-employment through a system of nonformal or indigenous education, or both, which are tailored to respond to their learning needs and life circumstances. The State shall also ensure the close partnership and collaboration between the government and the private sector in achieving this goal.

Section 5. Objectives. This IRR aims to achieve the following objectives:

5.1. Provide adequate, timely and quality attention and support to the basic learning needs of out-of-school children in special cases and adults, including indigenous peoples;

For purposes of this IRR, this shall also provide adequate, timely and quality attention and support to the basic learning needs of other ALS learners identified in Section 2 of these Rules.

5.2. Guarantee equitable access for all learners, including those who reside in the unreached, underserved, conflict-affected communities, and communities in emergency situations to avail of systematic, flexible, and appropriate alternative basic education programs outside of the formal school system;

5.3. Promote lifelong learning opportunities anchored on the Alternative Learning System (ALS) K to 12 Basic Education Curriculum (BEC) that takes a holistic, integrated, and inter-sectoral approach, provide pathways across modes of learning that ensure learners will become caring, self-reliant, independent, productive, and patriotic citizens, by allowing such learners to pursue further education after participating in the ALS Program and passing the Accreditation and Equivalency (A&E) assessments or certifications, or both, as required by DepEd, or seek employment;

5.4. Hire, capacitate, and deploy ALS Teachers, Community ALS Implementors, and Learning Facilitators to deliver a range of ALS programs especially in far-flung areas, unserved, underserved, conflict-affected communities, and communities in emergency situations.

For purposes of this IRR, DepEd shall:

5.4.1. Invest in hiring competent ALS Teachers and Learning Facilitators, capacitate them in order to have the necessary knowledge, skills, values, and attitudes to perform their assigned responsibilities, and ensure they are provided with sufficient necessary learning tools and equipment to effectively deliver ALS programs; and

5.4.2. Support and capacitate non-DepEd ALS providers and their Learning Facilitators, upon request and in accordance with agreed cost-sharing arrangements subject to existing laws, rules, and regulations, and DepEd guidelines that it may issue on the matter.

5.5. Design specialized programs for ALS learners with disabilities, taking into consideration their different levels of learning needs and other functional difficulties in the development of instructional materials and learning resources in accessible format.

For purposes of this IRR, DepEd shall:

5.5.1 Ensure ALS learner identification and mobilization strategies or activities also reach out to persons with disabilities who have been unable to access or complete basic education, or have dropped out from school;

5.5.2 Strengthen the referral system for learners with special education needs such as, but not limited to, learners with hearing or visual impairments who may qualify for Special Education (SPED) Program or any of the available alternative delivery modes under the formal education system;

5.5.3 Provide ALS learning environments that have physically accessible infrastructure (such as, but not limited to, ramps, tactile paving, and wheelchair-accessible toilets) and adaptive features (such as, but not limited to, modified chairs and desks) to accommodate learners with disabilities;

5.5.4 Provide ALS learning resources that are appropriate or responsive to the needs of all types of learners (including those with disabilities) such as, but not limited to, learning resources in Braille, close captioning of videos, and sign language interpretations;

5.5.5 Hire and deploy ALS Teachers with specialization or expertise on SPED to help implement contextualized ALS programs for persons with disabilities;

5.5.6 Orient SPED teachers on ALS programs and referral system;

5.5.7 Capacitate existing ALS Teachers on inclusive education, including addressing the diverse learning needs and challenges of persons with disabilities; and

5.5.8 Monitor and evaluate ALS programs periodically to determine problems affecting its implementation, and to measure program impact, as well as identify areas for policy and program improvement, particularly for learners with disabilities.

5.6. Develop, integrate, and utilize nonformal and informal education approaches and strategies in the delivery of the ALS programs and the assessment of learning outcomes and competencies of ALS learners by providing flexibility in the duration of learning programs, learning contents, and delivery strategies, among others.

For purposes of this IRR, DepEd shall:

5.6.1. Strengthen the administration of Recognition of Prior Learning (RPL) tools including, but not limited to, pre-assessment such as Functional Literacy Test (FLT) and Assessment for Basic Literacy (ABL), and the crafting, implementation, monitoring and updating of Individual Learning Agreements (ILAs), RPL, and other assessment forms; and

5.6.2. Ensure that there is flexibility in the implementation of ALS programs. This includes the use of self-learning materials, flexible timetabling, differentiated instruction, authentic learning assessments and multiple learning modalities, such as, but not limited to, print, audio, radio, video, online, games, and simulations.

5.7. Improve access to education and other learning opportunities and raise the level of literacy to contribute to an individual's sustainable future.

For purposes of this IRR and consistent with Section 3(g) of the Act in relation to Sections 5.5.1 and 5.5.2 hereof, this IRR aims to improve access to learning opportunities anchored on the competencies of the ALS K to 12 BEC. This includes, among others, life skills, work readiness skills, entrepreneurship skills, college readiness study skills, skills for effective citizenship and community participation. It also aims to raise the level of functional literacy of ALS learners to enhance their life and career options and contribute to their sustainable future.

5.8. Strengthen nonformal basic education programs while ensuring support to the policy of DepEd that school age children should be enrolled in formal education, and that they should be able to return to the formal education system in the event that they drop out.

For purposes of this IRR, DepEd shall:

5.8.1 Support the identification and retrieval of school leavers, and develop a referral system between formal school system and ALS; and

5.8.2 Use the results of the Philippine Education Placement Test (PEPT) as one of the bases for referral, retrieval, and placement of school-aged out-of-school children and youth in formal elementary and secondary schools.

Section 6. Definition of Terms. For purposes of this IRR, the following terms shall mean or be understood as follows:

6.1 **Act** refers to RA 11510, otherwise known as the "Alternative Learning System Act."

6.2 **Alternative Learning System K to 12 Basic Education Curriculum (ALS K to 12 BEC)** refers to the comprehensive curriculum indicating the competency, content, key stages, and standards for the ALS Program under the Act. The ALS K to 12 BEC is benchmarked on the DepEd K to 12 Curriculum and focuses on the 21st century skills: Information, Media, and Technology Skills, Learning and Innovation Skills, Communication Skills, and Life and Career Skills.

6.3 **Alternative Learning System Teachers (ALS Teachers)** refer to DepEd-employed teachers who implement ALS programs.

For purposes of this IRR, these are the individuals formerly referred to as Mobile Teachers and District ALS Coordinators (DALSCs). Upon effectivity of this IRR, all regular employees of DepEd assigned to teach the ALS program shall be called ALS Teachers.

6.4 **Academic-Focused Bridging Programs** refer to ALS programs that provide continuing learning opportunities to Accreditation and Equivalency secondary level test passers who wish to better prepare for the academic demands and study skills requirements of tertiary level education, post-secondary vocational training, or both.

For purposes of this IRR, the Academic-Focused Bridging Program shall cover transition programs for ALS Junior High School

Program Completers going to Senior High School, technical and vocational education and training, or tertiary education. These programs may be provided by DepEd, non-DepEd ALS implementors or post-secondary institutions.

6.5 **Accreditation and Equivalency Assessments and Certifications (A&E Assessments and Certifications)** refer to a process in ALS that comprises exams and other assessments deemed appropriate and anchored on the competencies of the ALS K to 12 BEC.

6.6 **Accreditation and Equivalency Program (A&E Program)** refers to a program in ALS aimed at providing an alternative pathway of learning for out-of-school children in special cases and adults who have not completed basic education. Through this program, school dropouts are able to complete elementary and secondary education outside the formal school system.

6.7 **Adult** refers to a person at least eighteen (18) years of age and above.

For purposes of this IRR, ALS shall cover adults who did not complete basic education, or in the case of the Academic-Focused Bridging Program, ALS graduates of the secondary level A&E program.

6.8 **Alternative Learning System (ALS)** refers to a parallel learning system that provides a viable alternative to the existing formal education instruction. It encompasses both nonformal and informal sources of knowledge and skills.

6.9 **ALS Learners** refer to out-of-school children in special cases, out-of-school youth, and out-of-school adults which include, among others, indigenous peoples, learners with disabilities, teenage mothers, socioeconomically disadvantaged learners, children in conflict with the law, persons deprived of liberty, rebel returnees, learners in emergency situations, and other marginalized sectors who have not completed basic education and are enrolled in the ALS Program.

6.10 **Basic Literacy Program** refers to the program component of ALS that is aimed at eradicating illiteracy among out-of-school children in special cases and adults by developing basic literacy skills of reading, writing, numeracy, and simple comprehension.

6.11 **Community Alternative Learning System Implementors (Community ALS Implementors)** refer to persons engaged either by DepEd or any local government unit (LGU) to deliver ALS programs to out-of-school children in special cases and adults.

For purposes of this IRR, this includes ALS programs implemented by the other national government agencies, local government units, state universities and colleges, and local universities and colleges.

Further, Community ALS Implementors are not regular DepEd teachers, with separate working conditions and remuneration levels based on agreed standards with their contracting party.

6.12 **Community Learning Center (CLC)** refers to a physical space to house learning resources and facilities of a learning program for out-of-school children in special cases and adults. It is a venue for face-to-face learning activities and other learning opportunities for community development and improvement of the people's quality of life.

For purposes of this IRR, DepEd classifies CLCs into the following types:

Type 1	:	A simple, temporary meeting place with tables and chairs or any open multipurpose area or any private property temporarily lent for learning purposes.
Type 2	:	A semi-permanent structure made mostly out of light materials (e.g., nipa, softwood) and equipped with basic furniture and learning equipment, which is dedicated to ALS learning sessions and related activities.
Type 3	:	A typical barangay learning center, permanent and secured, mostly made of cement and other heavy building materials, and equipped with basic furniture and learning equipment which is dedicated to ALS learning sessions and related activities.
Type 4	:	A two- or three-storey building fully equipped with basic furniture and advanced information and communication technologies for learning (e.g., computers) which dedicated to ALS learning sessions and related activities.
Type 5	:	A permanent building equipped with ALS and other learning materials, utilized by learners and other members of the community, and functions as resource centers where materials are either transported from house to house or borrowed by individual interested community members.

6.13 **Functional Education and Literacy Programs** refer to short term nonformal education programs designed to help socioeconomically disadvantaged learners to upgrade a target set of skills, knowledge, and selected competencies in the ALS K to 12 BEC in order to improve their social, political, and economic well-

being and function more effectively as citizens, parents, workers, and members of the community.

6.14 **Indigenous Peoples** refer to a group of people or homogenous societies identified by self-ascription and ascription by others, who have continuously lived as organized community on communally bounded and defined territory, and who have under claims of ownership since time immemorial, occupied, possessed and utilized such territories, sharing common bonds of language, customs, tradition and other distinctive cultural traits or who have, through resistance to political, social and cultural inroads of colonization became historically differentiated from the majority of the Filipinos.

6.15 **Indigenous Peoples Education** refers to the program that supports education initiatives undertaken through formal, nonformal, and informal modalities with emphasis on any of, but not limited to, the key areas of indigenous knowledge systems and practices and community history, indigenous languages, indigenous learning system (ILS), and community life cycle-based curriculum and assessment, educational goals, aspirations and competencies specific to the indigenous cultural community (ICC), engagement of elders and other community members in the teaching-learning process, assessment, and management of the initiative, recognition and continuing practice of the community's ILS, and the rights and responsibilities of ICCs.

6.16 **Informal Education** refers to diverse forms of learning that are intentional or deliberate but are not institutionalized. It is a lifelong process of learning by which every person acquires and accumulates knowledge, skills, attitudes, and insights from daily experiences at home, at work, at play, and from life itself towards literacy.

6.17 **Learners with Disabilities** refer to those who have long-term physical, mental, intellectual, or sensory impairments which, in interaction with various barriers, may hinder their full and effective participation in society on equal basis with others.

6.18 **Learning Facilitators** refer to teachers financed by the private sector who implement ALS programs. The private sector shall include non-government organizations or associations, civil society organizations, or individuals.

For purposes of this IRR, private sectors shall also include private schools, colleges and universities, foundations, faith-based organizations, religious organizations, community-based organizations, and all other similar entities implementing ALS programs.

6.19 **Lifelong Learning** refers to the practice of continuing to learn throughout one's entire life, especially outside of or after the completion of formal schooling.

For purposes of this IRR, a primary goal of ALS is to help ALS learners develop "learning to learn" skills as foundational competencies for becoming a successful lifelong learner.

6.20 **Micro-certification**, also known as micro-credentialing, refers to a flexible means of certifying attainment of specific elements of ALS K to 12 minimum competencies which can be used by the holder as a credential in job application, recruitment, and selection.

For purposes of this IRR, the phrase "specific elements of ALS K to 12 minimum competencies" shall refer to the "specific elements of ALS K to 12 Basic Education Curriculum (BEC) minimum competencies".

DepEd, through the leadership of Bureau of Alternative Education (BAE) and in coordination with Bureau of Education Assessment (BEA), the Bureau of Curriculum Development (BCD), the National Educators Academy of the Philippines (NEAP) and other relevant offices, shall issue a comprehensive policy on micro-certification.

6.21 **Nonformal Education (NFE)** refers to any organized and systematic educational activity carried outside the framework of the formal education system to provide selected types of learning to a segment of the population.

6.22 **Out-of-School Children in Special Cases** refer to children in the official school age who are not enrolled in elementary or secondary schools due to special cases such as economic, geographic, political, cultural, or social barriers, including learners with disabilities or conditions, indigenous peoples, children in conflict with the law, learners in emergency situations, and other marginalized sectors.

For purposes of this IRR, out-of-school children in special cases shall also refer to children in the official school age who cannot attend or participate in formal school and have ALS as the only option to access basic education.

6.23 **Out-of-School Youth** refers to individuals identified in Section 3 of RA 10742 (Sangguniang Kabataan Reform Act of 2015) who did not complete basic education.

6.24 **Unserved** refers to learners with no access to formal school. This includes learners in school-less barangays, emergency evacuation centers, conflict-devastated communities, refugees, and stateless persons.

6.25 **Underserved** refers to those learners disadvantaged in terms of their ability to access social services such as education, health and social welfare, and economic services such as employment and self-employment. In the context of education, it includes those who are unable to complete their basic education through formal schools (e.g., out-of-school youth), have never been to school or cannot be accommodated by the formal school system due to lack of facilities, inadequate finances, lack of teachers, geographical isolation, restrictive health conditions, disabilities, institutionalization, and other barriers to access and full participation.

RULE II
INSTITUTIONALIZATION OF THE ALTERNATIVE LEARNING SYSTEM

Section 7. Institutionalizing the ALS. The ALS is hereby institutionalized to strengthen and expand the ALS Program to provide increased opportunities for out-of-school children in special cases and adult learners, including indigenous peoples, to develop basic and functional literacy and life skills, and pursue an equivalent pathway to complete basic education.

For purposes of this IRR and central to the institutionalization process, DepEd shall strengthen the system components of ALS (i.e., curriculum, learning delivery, learning resources, assessment, and program management – Management Information System, and Monitoring and Evaluation) to ensure quality, appropriate, and responsive ALS programs.

Section 8. Bureau of Alternative Education (BAE). The Bureau of Alternative Education (BAE) shall be created to serve as the focal office for the implementation of ALS programs of DepEd. It shall be headed by a Director.

For purposes of this IRR, the BAE shall be placed under the functional supervision of the Office of the Undersecretary in charge of curriculum.

Section 9. Powers and Functions of the BAE. The BAE shall serve as the focal office for the policy formulation, curriculum development, learning program delivery, and learning materials development for the ALS Program. To ensure the effective implementation of ALS, the BAE shall establish quality assurance and support systems, and undertake regular learner assessment activities. It shall have the following powers and functions:

9.1 Establish minimum quality standards in the development of the ALS curriculum and learning materials, program planning,

implementation, monitoring, evaluation, and management, including certification of learning outcomes, recognition of service providers, competency standards for ALS personnel, and requirements for ALS learning environments, among others;

For purposes of this IRR, BAE shall lead the formulation of policies and standards on enhancement and implementation of the ALS curriculum, learning delivery, development of ALS learning resources, implementation, monitoring, evaluation, and management, including assessment and certification of learning outcomes, recognition of external partners, competency standards for ALS personnel, and requirements for ALS learning environments, among others, and in coordination with relevant functional units of DepEd Central Office (DepEd CO).

Further, the Bureau of Learning Resources (BLR), in coordination with BAE, shall manage the local development, quality assurance, and provision of ALS learning resources.

9.2 Promote and ensure the certification and accreditation of learners through alternative learning programs, both nonformal and informal in nature, as anchored on the competencies of the ALS K to 12 BEC;

For purposes of this IRR, BAE created under Section 6 of the Act shall promote and ensure certification and accreditation of learners through alternative learning programs as anchored on the competencies of the ALS K to 12 BEC. The Bureau of Education Assessment (BEA) of DepEd, in coordination with the BAE, shall be in charge of the test development, regular administration of the A&E test and other DepEd national assessments as defined under Section 4(d) of the Act, including the issuance of A&E Certificate of Rating. The BAE shall be the office in charge of the development of other A&E-related assessments and certifications consistent with Section 7 of the Act.

Specifically, BAE shall:

9.2.1 Formulate policies and standards on ALS certification and accreditation process;

9.2.2 Enhance existing ALS assessment tools, processes, forms and other matters related to assessment and certification of learners;

9.2.3 Coordinate with BEA for the regular conduct of A&E tests;

9.2.4 Coordinate with DepEd field offices for issuance of ALS certificates and diplomas; and

9.2.5 Coordinate with DepEd and non-DepEd ALS implementors related to accreditation and certification of ALS learners.

9.3 In partnership with other government agencies, LGUs, and the private sector, ensure access to educational opportunities for learners of different interests, learning needs, capabilities, demographic characteristics, and socioeconomic status, who have been unable to complete formal basic education;

For purposes of this IRR, DepEd partners shall include agencies, organizations, entities, and individuals identified in Sections 6.11 and 6.18 of this IRR.

9.4 Coordinate with various agencies and industries for skills development to promote learners' employability, efficiency, productivity, and competitiveness in the labor market, as well as assist learners to become entrepreneurs;

For purposes of this IRR, BAE shall:

9.4.1 Coordinate with other functional units in DepEd CO and various government agencies such as Technical Education and Skills Development Authority (TESDA), Department of Trade and Industry (DTI), Department of Social Welfare and Development (DSWD), Department of Labor and Employment (DOLE), Commission on Higher Education (CHED), among others, to ensure readiness of learners for college, middle-level technical skills training, employment, and entrepreneurship, and access to post-program support services of these agencies and other partner organizations such as, but not limited to, job placement, on-the-job training, access to seed capital, and access to scholarships;

9.4.2 Coordinate with formal Junior High School (JHS) and Senior High School (SHS) for access to technical and vocational skills development opportunities for ALS learners;

9.4.3 Coordinate with non-DepEd technical skills training providers to provide access to ALS learners for work readiness, entrepreneurship coaching and skills development programs; and

9.4.4 Forge agreements with various stakeholders in coordination with functional units in DepEd CO, LGUs, and private industry partners for possible work experience, work immersion, job shadowing, on-the-job-training, and job placement of ALS learners.

9.5 Coordinate, encourage close partnerships, and establish linkages with LGUs and the private sector on matters pertaining to the sustainable implementation of ALS programs, post-program support activities and community mapping, and manage a nationwide database for out-of-school children in special cases and adults;

For purposes of this IRR, BAE shall:

9.5.1 Plan, implement, and monitor ALS programs in partnership with LGUs and other stakeholders wherein such partners assist in identifying and mobilizing ALS learners, provision of supplemental funding, learning resources, learning environments, transportation allowance for ALS learners, additional ALS human resources, training, technical assistance, among others;

9.5.2 Provide technical assistance to non-DepEd implementing partners as may be requested;

9.5.3 Coordinate with other functional units of DepEd CO, other government agencies, LGUs, private industry, and NGOs in the establishment of alliances with various stakeholders for the post-program support activities for ALS learners, such as:

9.5.3.1 Seed capital for livelihood;
9.5.3.2 Job placements and on-the job training;
9.5.3.3 Scholarships or financial aid for further education; and
9.5.3.4 Counselling.

9.5.4 Manage and improve, in coordination with the Planning Service, Information and Communications Technology Service (ICTS) and other functional units of DepEd CO, a reliable management information system (MIS) for out-of-school children in special cases, out-of-school youth, and out-of-school adults subject to compliance with the provisions of RA No. 10173 (Data Privacy Act of 2012). This includes data management related to identification and tracking of prospective learners in coordination with local ALS implementors, learner enrolment, learner progress monitoring, learner assessment and certification, and post-program tracking of completers. The MIS may also cover other program elements, such as learning materials utilization, ALS teacher capacity building, ALS service contract management, among others. The MIS will be used for program planning, improvements, and policy formulation.

9.6 Such other powers and functions as may be necessary for the effective and efficient implementation of ALS programs, projects, and activities.

For purposes of this IRR, DepEd shall issue a policy to situate BAE within the DepEd organizational structure. Further, DepEd shall provide sufficient resources such as, but not limited to, financial, technical, human, and materials to establish and sustain the operation of BAE in coordination with other functional units of DepEd CO and other concerned agencies.

Furthermore, BAE shall establish appropriate communication and coordination channels, and implementation mechanisms with DepEd CO and field offices for the planning, implementation, and monitoring and evaluation of ALS programs.

RULE III
IMPLEMENTATION OF PRIORITY NONFORMAL EDUCATION PROGRAMS

Section 10. ALS Programs

10.1 DepEd shall strengthen the implementation of a range of priority Nonformal Education (NFE) programs including, but not limited to, the following:

10.1.1. Basic Literacy Program;
10.1.2. A&E Programs;
10.1.3. Indigenous Peoples Education Program;
10.1.4. Academic-Focused Bridging Programs; and
10.1.5. Functional Education and Literacy Programs.

For purposes of this IRR, BAE, in coordination with the other functional units in the DepEd CO, shall strengthen the implementation of a range of priority ALS NFE programs covering curriculum, learning delivery, learning resources, learner assessment, program management (MIS and monitoring and evaluation).

10.2 To effectively deliver the NFE programs, DepEd may utilize appropriate, relevant, and responsive learning modalities, such as:

10.2.1 Modular instruction;
10.2.2 Online, digital or mobile learning;
10.2.3 Face-to-face learning sessions and tutorials;
10.2.4 Radio or television-based instruction;
10.2.5 Blended learning or a combination of various modalities;

10.2.6 Workshops, simulations, and internship to inculcate life skills, work readiness, and entrepreneurship; and
10.2.7 Provision of inclusive and safe learning environments.

Section 11. Duration of ALS Programs

11.1 DepEd shall prescribe the appropriate minimum number of months required for the completion of each of the different ALS programs to ensure that the learners enrolled therein are provided with adequate and quality basic education and skills to complete the required competencies of the ALS K to 12 BEC.

11.2 For purposes of this IRR, the actual program duration shall depend on each learner's educational background or existing knowledge level prior to enrolling in the ALS program, the learning objectives of the learner, and the pace of achievement of the identified or required competencies.

Section 12. A&E Assessment and Certification for ALS Learners

12.1 DepEd shall regularly conduct ALS A&E assessments and certifications as a means to measure and certify competencies of ALS program completers and other learners who opt to secure elementary and secondary level certifications. It shall also conduct micro-certification of subsets of competencies drawn from the ALS K to 12 BEC. Such assessments and certifications can be done both at the national and local levels.

12.1.1. For purposes of this IRR, and in coordination with BEA and other relevant DepEd offices, the BAE shall:

12.1.1.1. Develop policies, tools and quality benchmarks to support pre-assessment, formative assessment, and summative assessment of ALS learners;

12.1.1.2. Develop policies and support the regular conduct of A&E Assessments and Certifications;

12.1.1.3. Develop other mechanisms for ALS assessment and certification;

12.1.1.4. Develop the policies and standards for the implementation of ALS micro-certifications or micro-credentialing;

12.1.1.5. Develop and conduct capacity building programs to improve the competence of ALS Teachers, Community ALS Implementors, and Learning Facilitators on learner assessment and certification; and

12.1.1.6. Monitor and evaluate the ALS assessment and certification system.

12.2 Those who pass elementary level A&E assessment and certification process are qualified to enroll in junior high school. For purposes of this IRR, A&E elementary level passers have the option to enroll either in formal or ALS junior high school program.

12.3 Those who pass the junior high school A&E assessment and certification process are qualified for senior high school or may enroll in selected technical vocational education and training programs, as appropriate, through the Technical Education and Skills Development Authority (TESDA). A&E junior high school level passers have the option to enroll either in formal or ALS senior high school. Further, they may enroll in TESDA-accredited training providers, subject to the entry requirements of all registered or recognized Technical and Vocational Education and Training (TVET) programs.

12.4 Those who pass the senior high school level A&E assessment and certification process are qualified for higher education, as appropriate, provided that they comply with the other basic documentary requirements set by the schools or higher education institutions (HEIs) as requirements for enrolment. They may also enroll in technical vocational education and training programs, as appropriate, through TESDA.

12.5 DepEd shall develop supplemental learning programs for passers of the ALS assessments and certifications to enhance their college readiness and facilitate their gainful employment or self-employment. This shall be done by BAE in coordination with other functional units in DepEd CO, CHED, TESDA, and post-secondary and tertiary institutions. The said programs may be implemented by DepEd, Non-DepEd ALS implementors, or interested post-secondary or tertiary institutions willing to provide such college and work readiness training.

12.6 Measures shall be undertaken in order for the general public, especially educational and training institutions, government agencies, and employers to recognize the nature and value of certifications provided to ALS learners. This will involve the DepEd, through the BAE, leading a coordinated advocacy and social marketing effort to raise awareness on and build support for the ALS Program and its certifications. It will include partnership building with key stakeholders to strengthen recognition of the ALS as a credible and legitimate form of basic education, and agreements to facilitate recognition and support for post-program options and pathways for ALS completers.

RULE IV
HIRING AND PROFESSIONAL DEVELOPMENT OF ALS TEACHERS

Section 13. Hiring and Promotion of ALS Teachers; Expansion of the ALS Teachers Program

13.1 To reach more out-of-school children in special cases, out-of-school youth, and out-of-school adults, and to accommodate learners with disabilities, the ALS Teachers Program shall be strengthened. DepEd shall develop policies and standards in coordination with other relevant government agencies in the hiring and promotion or career path for ALS Teachers, and for forward planning for regular positions.

13.2 DepEd, in consultation with the Department of Budget and Management (DBM) and the Civil Service Commission (CSC), shall create teaching positions and allocate the corresponding salary grades. The basis for creating teaching positions shall be the current needs of the ALS Program.

13.3 DepEd shall also engage the services of Community ALS Implementors to augment the needed human resource requirements for the delivery of ALS programs, provided that three (3) years after the effectivity of the Act, DepEd shall hire only ALS Teachers.

13.4 ALS Teachers are entitled to promotion to the next higher levels based on the qualification standards of the CSC. DepEd shall ensure equal opportunities and standard implementation on the promotion and compensation of ALS Teachers. DepEd shall intensify its processes in assessing performance of ALS Teachers for appropriate promotion and compensation, guided by the CSC, DepEd, and other teacher standards contextualized to align with the unique work situation of ALS Teachers. Further, DepEd will explore options for strengthening the career pathway for ALS Teachers, thereby providing opportunities to enhance and sustain the institutional capacity of the ALS.

Section 14. ALS Teachers Education and Training. In coordination with CHED and other relevant partners in the government, academe, and the private sector, and in order to promote the professional growth of ALS Teachers, DepEd shall develop and conduct regular training programs and workshops for ALS Teachers, Community ALS Implementors, and Learning Facilitators to ensure that they have the necessary knowledge and capacity to carry out the programs under the ALS curriculum, as well as enhance their skills on their roles as academic, administrative, and community leaders.

For purposes of this IRR, DepEd, through BAE, shall:

14.1 Coordinate with CHED in setting the standards for pre-service training of ALS Teachers, promoting ALS as a teacher

specialization area offered by teacher education institutions and implementation of off-campus and practice teaching in ALS program learning sites;

14.2 In coordination with National Educators Academy of the Philippines (NEAP), conduct in-service training, and regular capacity building activities for ALS Teachers, ALS supervisors and program specialists, Community ALS Implementors, Learning Facilitators, and other DepEd personnel involved in supporting ALS Program implementation;

14.3 Develop and conduct Teacher Induction Program (TIP) for all incoming ALS Teachers, in coordination with the NEAP and Teacher Education Council (TEC), to:

14.3.1 orient ALS Teachers on the context of ALS;

14.3.2 familiarize ALS Teachers on how ALS works under the DepEd system; and

14.3.3 identify the learning needs of ALS learners and the core functional competencies underlying the duties and responsibilities of ALS Teachers.

14.4 Conduct Learning and Development Needs Analysis (LDNA) regularly. Results of LDNA shall be the basis to implement a well-planned and well-resourced regular training or capacity building program at various governance levels of DepEd ALS (CO, Regional Offices, and Schools Division Offices).

14.5 Set minimum quality standards for ALS capacity building programs, in coordination with NEAP, other assigned DepEd Units, and the private sector, and work with DepEd field offices for monitoring and evaluating locally implemented ALS capacity building activities;

14.6 Establish an MIS to track ALS capacity building programs and beneficiaries as a guide to future ALS capacity building program planning;

14.7 Set minimum standards for recognition or accreditation of ALS trainers, in coordination with NEAP and other relevant DepEd offices;

14.8 Provide technical assistance and training services to non-DepEd financed ALS implementors or ALS providers upon request, subject to agreement and in coordination with other DepEd offices consistent with existing laws, rules and regulations, and DepEd guidelines that it may issue on the matter;

14.9 Seek to strengthen the instructional supervision, coaching and mentoring of ALS Teachers, Community ALS Implementors, and Learning Facilitators; and

14.10 Organize decentralized capability building programs, like Learning Action Cells (LACs) for ALS implementors, to supplement capacity development from structured training sessions.

The same benefits and professional development packages awarded to regular teachers in terms of fellowships, scholarships, and training opportunities in all learning areas of the basic education curriculum shall also be given to ALS Teachers.

RULE V
ALS COMMUNITY LEARNING CENTERS

Section 15. Provision of an ALS CLC

15.1 DepEd or the LGUs, or both, shall provide at least one (1) ALS CLC in every municipality and city throughout the country to facilitate a learning environment for the full implementation of the ALS K to 12 BEC and other ALS programs. Priority should be given to areas where there is limited access to formal basic education or higher concentration of out-of-school children in special cases, or adults lacking basic literacy skills or have dropped out of formal school, or both. BAE shall set the policies and standards governing ALS CLCs that shall allow the full implementation of the ALS K to 12 BEC and provide safe, healthy, and secure learning environments for ALS learners.

15.2 To augment the number of existing ALS CLCs and those provided under the Act, the facilities of all DepEd schools throughout the country shall likewise be used as learning centers during no class days and after regular class hours during class days. Guidelines shall be developed by BAE, in collaboration with the strands of Operations and Administration of DepEd, on the use of facilities of public schools for the delivery of ALS programs.

Towards this end, DepEd shall:

15.2.1 Encourage the use of school facilities as ALS CLCs, particularly for secondary level learners who need access to laboratories, information and communication technologies, libraries and other specialized equipment and facilities in coordination with the various governance levels in DepEd;

15.2.2 Direct ALS Teachers to continuously coordinate with the School Heads in the utilization of schools as learning centers; and

15.2.3 Develop, through BAE, and in coordination with other functional units of DepEd CO, policy guidelines on the utilization of the existing DepEd facilities for ALS programs delivered by schools. Furthermore, DepEd may coordinate with schools for the delivery of special ALS programs, as may be deemed necessary.

15.3 Each ALS CLC shall be constructed in accordance with the specifications, criteria, and other details provided and approved by DepEd, in consultation with the municipal or city mayor or duly authorized LGU representative, to ensure the orderly implementation of ALS programs.

15.4 Further, to ensure that every learner has equitable access to ALS programs, every CLC shall be open and operational seven (7) days a week and be provided with adequate learning resources and facilities, including a space for childcare for parents attending ALS classes. Further, DepEd shall ensure that learners attending CLCs have access to water and sanitation facilities.

RULE VI
PARTNERSHIPS WITH THE PRIVATE SECTOR AND CREATION OF SYSTEM OF RECOGNITION AND MONITORING OF ALS PROVIDERS

Section 16. Recognition of ALS Providers, Standards of ALS Service Delivery, and System of Rewards and Incentives

16.1 DepEd shall encourage partnerships with the private sector to ensure a sustainable implementation of ALS programs. DepEd shall create a system of recognition and monitoring of service providers. In consultation with such providers, DepEd shall formulate and adopt a set of standards of service delivery, including the qualification, deployment, training, remuneration, and system of rewards and incentives which are responsive to the needs and distinct situations of the particular areas where the implementors or facilitators, or both, serve.

16.2 For purposes of this IRR, ALS providers refer to agencies, organizations, entities, and individuals identified in Sections 6.11 and 6.18. The recognition of ALS providers serves as the permit to operate and implement ALS programs.

16.3 Further, DepEd shall issue a separate policy on accreditation of ALS providers. Furthermore, BAE, in coordination with other functional units of DepEd CO, shall conduct regular consultation meetings with partners.

16.4 As mandated by Section 14 of the Act and to set standards to ensure quality delivery of AS programs, the following are the minimum requirements and conditions for the recognition of ALS providers:

16.4.1 **Curriculum**: All ALS providers conducting any of the BLP, A&E Elementary and A&E Secondary programs shall use the ALS K to 12 BEC as a minimum standard for the scope and sequence of competencies to be covered. ALS providers are expected to contextualize the curriculum at the point of implementation to align with local realities, conditions, and situations. Beyond the minimum standard, ALS providers are allowed to add supplemental competencies to meet the unique learning needs and context of their learners or complementary programs (e.g., technical skills training). ALS providers assigned in locations with special groups of learners that require the supplementation of the ALS curriculum with other programs (e.g., ALIVE, SPED, IPEd, and others), shall use the relevant DepEd curricula, but may also utilize local curricula contextualized to the unique needs of learners. Technical, vocational, and other life skills (e.g., community development) may be integrated in any of the nonformal education programs mentioned above to contextualize the academic competencies of the ALS K to 12 BEC, provide opportunities for application, and practice in real world contexts and enhance interest, motivation, and engagement of the learners.

16.4.2 **Learning Facilitator**: Consistent with RA 7836 (Philippine Teachers Professionalization Act of 1994) as amended by RA 9293, in relation to Presidential Decree No. 1006 (Providing For The Professionalization Of Teachers, Regulating Their Practice In The Philippines And For Other Purposes), no individual may qualify as a learning facilitator unless he/she has passed the Licensure Examination for Teachers (LET) or Professional Board Examination for Teachers (PBET). He/She must also satisfy all the requirements enumerated under said laws in order to be eligible to practice the teaching profession. However, an individual who is a non-LET passer may qualify as a learning facilitator if he/she satisfies the requirements provided under Section 8 of RA 10533 (Enhanced Basic Education Act of 2013) and its IRR.

In addition, to be qualified as a learning facilitator, the following minimum standards should also be satisfied:

16.4.2.1 For Basic Literacy Program
- 16.4.2.1.1 Not a current DepEd employee
- 16.4.2.1.2 Prior teaching experience is an advantage
- 16.4.2.1.3 Completed Basic and Enhancement Training on ALS

16.4.2.2 For A&E Elementary and Junior High School
- 16.4.2.2.1 Prior teaching experience is an advantage
- 16.4.2.2.2 Completed Basic Training in ALS

16.4.2.3 For Senior High School
- 16.4.2.3.1 Subject or content specialist in relation to a specialized subject of a particular track or strand
- 16.4.2.3.2 Prior teaching experience is an advantage
- 16.4.2.3.3 Completed Basic training on ALS

16.4.2.4 In case of vocational skills training in informal education, a learning facilitator teaching specialized technical-vocational subjects may not satisfy the LET requirement provided that he/she possesses the following qualifications:

- 16.4.2.4.1 National Certificate II holder or Trainers Methodology completer (preferred)
- 16.4.2.4.2 Expert in the field (with relevant Means of Verification)

Further, the ALS providers may hire teacher aides and other support personnel to help deliver ALS classes under the supervision of the Learning Facilitator.

16.4.3 **Community Learning Center**: ALS providers are expected to provide or secure the types of CLCs listed below. The ALS providers need not necessarily own these CLCs but are expected to ensure that these locations will be available for learning sessions as scheduled between the learners and the learning facilitators.

16.4.3.1 For BLP and A&E programs: At least Type 2 CLC.
16.4.3.2 For SHS: At least Type 3 CLC.

16.4.4 **Learning Materials**: The main learning materials to be used for the implementation of the ALS Program are the ones developed by DepEd. Non-DepEd supplementary materials may also be used but should be compliant to the existing

policies of DepEd regarding quality assurance of learning resources. Quality-assured online content from DepEd Commons, ICT4ALS, and others can also be used, as well as official materials from TESDA and other government partners.

16.4.5 **Learning Delivery**: ALS providers are encouraged to follow the minimum standards on teacher-learner ratio, program duration, and modalities. The selection of learning program pedagogy and andragogy should be based on the learning needs, context, and preferences of ALS learners. The ALS providers shall deliver ALS programs using various modalities including, but not limited to, blended, online, radio or television broadcast platforms to support distance learning.

16.4.6 **Learner Assessment**: The minimum assessment standards for ALS providers shall be similar to the standards for ALS Teachers and Community ALS Implementors. Beyond these minimum assessment requirements, however, ALS providers may develop their own approaches and methodologies for learner assessment:

16.4.6.1 Basic Literacy Program

16.4.6.1.1 Pre- and Post-Assessment of Basic Literacy (ABL): non-literate, neo-literate, and post-literate levels

16.4.6.1.2 Portfolio Assessment

16.4.6.2 A&E Elementary and Junior High School Program

16.4.6.2.1 Functional Literacy Test (FLT) (pre and post)

16.4.6.2.2 Portfolio Assessment

16.4.6.3 Senior High School Program

16.4.6.3.1 Applicable National Certificate (NC) requirements

16.4.6.3.2 Formal school standards for grades

16.4.6.3.3 Final Formative Assessment

16.4.6.3.4 Portfolio Assessment

16.4.6.4 Informal Education

16.4.6.4.1 Relevant process to acquire Certificate of Completion

16.4.6.4.2 Applicable NC requirements

16.4.6.4.3 Portfolio Assessment

16.4.7 **Program Management**

16.4.7.1 In coordination with functional units of DepEd, subject to validation by Education Program Supervisor in charge of ALS, recognized ALS providers shall be given access to the Learner Information System (LIS).

16.4.7.2 ALS providers shall enroll their learners in the LIS for purposes of program monitoring, national ALS reporting, and future planning and program prioritization and targeting.

16.4.7.3 ALS providers should have the capacity and mechanisms for efficient management and monitoring of ALS programs that serve the best interest and welfare of their learners.

16.4.7.4 ALS providers shall fully comply with all laws and local ordinances and ensure full respect for the human rights, health and safety of their learners and ALS teaching personnel as well as comply with ethical practices of fairness, transparency, honesty, freedom from corruption and prevention of sexual harassment, assault, and abuse.

16.4.7.5 ALS providers shall coordinate with local DepEd offices regarding the planning and targeting of their ALS program interventions to facilitate harmonization and synergy of DepEd and non-DepEd ALS programs and avoid duplication and overlapping of program coverage.

16.4.7.6 ALS providers shall invest in the regular and ongoing capacity building of their Community ALS Implementors and Learning Facilitators to ensure they have the necessary minimum competencies to successfully implement the ALS programs and support their ALS learners achieve their individual learning goals and optimum learning outcomes. This includes conducting basic and enhancement training sessions, instructional supervision,

coaching, and mentoring, and provision of technical assistance, as may be required.

16.4.7.7 ALS providers shall remunerate their Community ALS Implementors or Learning Facilitators in a fair and equitable manner. They are encouraged to use the local labor practices for similar positions as benchmarks.

16.4.7.8 ALS providers shall be subject to appropriate sanctions for violations of any provisions stipulated in this IRR.

16.4.8 **Other Expectations and Support:** Furthermore, ALS providers shall comply with the following:

16.4.8.1 Conduct of completion or graduation ceremonies for all completers of the current Academic Year.

16.4.8.2 Submit progress reports to DepEd, as required. Other reports requested by DepEd but not identified should be done in writing and approved by the head of the relevant duty station (i.e., Schools Division Superintendent (SDS) if Memorandum of Agreement (MOA) is with the Schools Division Office, and Regional Director (RD) if MOA is with the Regional Office).

16.4.8.3 Cooperate and comply with all the requirements that may be requested by DepEd in connection with its monitoring and evaluation visits.

16.4.8.4 Other kinds of support may be requested from partners as long as it is included in the MOA for the relevant Academic Year, and that all other contingent requests should be done in writing and approved by the head of the relevant duty station (i.e., SDS if MOA is with the Schools Division Office, and RD if MOA is with the Regional Office). If partner is unable to comply with the additional requests, it needs only to send a formal reply explaining the adverse circumstances leading to non-compliance.

RULE VII
PARTNERSHIPS WITH GOVERNMENT AGENCIES ON THE IMPLEMENTATION OF THE ALS PROGRAM

Section 17. Partnership with Government Agencies. To effectively deliver quality ALS programs, DepEd shall partner with the following government agencies in the implementation of the Act:

17.1 CHED shall assist DepEd in promoting among HEIs the admission of ALS A&E passers. It shall support DepEd in the development of college readiness supplemental programs and provide access to scholarships. CHED shall likewise develop a standardized and formalized ALS curriculum for a specialized degree in ALS teaching;

For purposes of this IRR, the said specialized ALS programs may be in the form of diploma course, baccalaureate degree, electives, subjects, courses, post-baccalaureate programs, and other similar program offerings.

Further, the forms of student financial assistance shall not be limited to scholarships but shall include grants and student loan programs.

17.2 TESDA shall assist DepEd in equipping ALS learners with technical-vocational skills and provide access to national certification, as applicable, to improve their work readiness. It shall support DepEd in implementing post-program support activities, including providing access to scholarships;

For purposes of this IRR, it shall also support post-program activities for ALS learners, such as but not limited to, middle level skills and vocational training opportunities, and free technical skills assessment. Further, DepEd shall seek assistance of TESDA in capacitating ALS Teachers on skills development and assessment.

17.3 The DOLE shall promote gainful employment, on-the-job training, and apprenticeship opportunities for ALS learners;

17.4 The DTI, in partnership with DepEd, shall promote opportunities for entrepreneurship, including access to micro-financing and seed capital to ALS learners;

17.5 The Department of Agriculture (DA), in partnership with DepEd, shall develop a training program for ALS learners and promote opportunities for agricultural entrepreneurship, including easy access to credit;

17.6 The DSWD shall support DepEd by sharing its community mapping data, referring prospective learners, and providing access to other social services to ALS learners;

For purposes of this IRR, support services shall also include post-program support opportunities.

17.7 The Department of the Interior and Local Government (DILG) shall help enlist the support of LGUs as DepEd partners in the implementation of ALS programs. DepEd shall coordinate with the DILG on matters requiring LGU participation including, but not, limited to, the generation and mapping of data related to education as a dimension of poverty under Republic Act No. 11315 or the "Community-Based Monitoring System Act";

17.8 The Department of Justice (DOJ) shall collaborate with DepEd to facilitate, expand, and strengthen the implementation of ALS programs for persons deprived of liberty;

17.9 The National Commission on Indigenous Peoples (NCIP) shall assist DepEd to develop a culturally responsive curriculum that respects and takes into account the indigenous knowledge system and practices and indigenous learning systems. Such curriculum shall be integrated with the prescribed ALS curriculum;

17.10 The Department of Information and Communications Technology (DICT) shall help DepEd in ALS implementation by providing digital resources to the various ALS CLCs and guidance for the digital literacy component of the ALS K to 12 BEC and the ALS NFE programs;

For purposes of this IRR, DepEd shall seek help from the DICT in ensuring reliable connectivity in various CLCs. Further, the digital literacy shall be part of the Learning Strand 6 – Digital Citizenship.

17.11 The Department of Health (DOH) shall assist ALS Teachers in the delivery of health education and other services that promote the health and well-being of ALS learners, especially female childbearing youth and adult learners. It shall partner with DepEd in providing ALS programs for qualified patients of its various drug treatment and rehabilitation centers; and

17.12 Such other relevant government agencies whose mandated functions and mechanisms are necessary to effectively and sustainably implement the ALS programs.

Section 18. Partnership with LGUs. DepEd shall partner with LGUs in the delivery of ALS programs to their constituents. LGUs shall, in partnership with other government agencies and stakeholders, help to identify and mobilize prospective ALS learners, provide access to conducive learning

environment, contribute available resources to ALS programs, such as Community ALS Implementors and ALS CLC sites, promote post-program activities, and introduce local innovations as may be necessary.

Section 19. Local School Board. The Local School Board, established pursuant to RA No. 7160 (Local Government Code of 1991) shall perform the following additional functions in the delivery of ALS programs:

19.1 Coordinate ALS implementation with DepEd at the city or municipal level, including the identification of priority ALS programs, provision of technical assistance to ALS Teachers, program monitoring and evaluation, and coordination with government, and private sector partners for post-program support activities;

19.2 Coordinate with DepEd the determination of the annual supplementary budgetary needs for the operation and maintenance of ALS programs within the city or municipality;

19.3 Ensure the implementation of community literacy mapping activities within the city or municipality and coordinate with the barangays, the private sector, and other agencies in the identification of out-of-school children in special cases and adults, who have not yet completed their basic education; and

19.4 Coordinate with DepEd regarding the provision, operation, and maintenance of ALS CLCs.

Section 20. Special Education Fund Authorization. Notwithstanding the provisions of Sections 235 and 272 of the Local Government Code of 1991, the Local School Boards shall be authorized to set aside a portion of the proceeds of the Special Education Fund (SEF) for the delivery of ALS programs within the LGU's respective areas of jurisdiction, including, but not limited to, the hiring of additional Community ALS Implementors within the LGU's area of jurisdiction.

For purposes of this IRR, the following expenditures to the extent that the laws, rules, and regulations governing the use of the SEF may allow, may be incurred to support the implementation of ALS programs and projects:

20.1 enhancement of literacy mapping;
20.2 identification and mobilization of prospective ALS learners;
20.3 development and maintenance of conducive learning environment (e.g., CLCs);
20.4 provision of support services to ALS learners (e.g., transportation, meals, allowances);
20.5 capacity building activities for ALS Teachers and learners;
20.6 provision of teaching learning supplies and equipment;
20.7 printing and reproduction of ALS learning resources;
20.8 hiring of Community ALS Implementors;

20.9 support for post-program activities;
20.10 introduction of local innovations; and
20.11 other activities related to ALS implementation as may be prioritized by DepEd.

RULE VIII
MANDATORY ANNUAL REVIEW AND EVALUATION OF THE ALS PROGRAM

Section 21. Mandatory Annual Review and Impact Assessment of the ALS Program. DepEd, in partnership with LGUs and the private sector, shall conduct a mandatory annual review of the ALS Program, and submit such annual report to Congress to measure its effectiveness and ensure its proper implementation.

An evaluation system shall be established to assess the impact of the ALS Program and the progress of learners who have completed the program.

For purposes of this IRR, BAE, in coordination with other functional units of DepEd CO and development partners, shall prepare and submit an annual report and conduct impact assessment every five years.

RULE IX
PROHIBITION FROM COLLECTION OF FEES

Section 22. Prohibition from Collection of Fees. All DepEd ALS programs are free of charge and collection of all kinds of fees, costs or charges shall not be allowed. ALS Teachers, Community ALS Implementors, and officers of DepEd-administered CLCs found to have violated this provision shall be held administratively liable.

RULE X
TAX INCENTIVES

Section 23. Tax Incentives. Any donation, contribution, or grant, in cash or services, whether local or foreign, which may be made by individuals and organizations, including private entities which shall provide the appropriate services, materials, and delivery support services for the promotion of the ALS Program, shall be exempt from the donor's tax and the cost of which shall be considered as an allowable deduction from the gross income in the computation of the income tax of the donor in accordance with the provisions of the National Internal Revenue Code of 1997, as amended.

RULE XI
ALLOWANCES OF ALS TEACHERS AND COMMUNITY ALS IMPLEMENTORS

Section 24. Transportation and Teaching Aid Allowances for ALS Teachers and Community ALS Implementors.

24.1 Notwithstanding the receipt of special hardship and cash allowances, ALS Teachers and Community ALS Implementors shall be entitled to their corresponding transportation and teaching aid allowances subject to guidelines that may be issued by DepEd.

For purposes of this IRR, DepEd, in coordination with DBM, shall issue policies and standards on the provision of transportation and teaching aid allowances for ALS Teachers and Community ALS Implementors.

24.2 The Local School Boards, in relation to Section 18(b) of the Act on the use of SEF to fund the delivery of ALS programs, and the concerned local *Sanggunians* of the various LGUs, in relation to its authority to use their general fund that will promote education and the general welfare of its people, may adopt the necessary policies, resolutions, ordinances, or relevant issuances to use the LGUs' SEF and general fund to provide transportation and teaching aid allowance for ALS Teachers and Community ALS Implementors as provided under Section 22 of the Act.

RULE XII
FINAL PROVISIONS

Section 25. Appropriations. The amount necessary for the implementation of the Act shall be charged against those authorized in the current appropriations of DepEd. Thereafter, the amount necessary for the continued implementation of the Act, including the construction or provision of the ALS CLCs and the payment of transportation and teaching aid allowance for ALS Teachers and Community ALS Implementors, shall be included in the annual General Appropriations Act (GAA).

For purposes of this IRR, BAE shall prepare and submit the annual ALS program budget proposal as its own line item in the DepEd budget proposal.

Section 26. Issuance of Supplementary Policies and Guidelines. DepEd, in consultation with concerned government agencies and other education stakeholders, may issue such policies and guidelines as may be necessary to further implement this IRR.

Section 27. Amendments. Amendments to this IRR shall be issued by DepEd, in consultation with concerned government agencies and other education stakeholders.

Section 28. Transitory Provision. All existing ALS programs, including ALS centers or facilities, established pursuant to the provisions of R.A. No. 9155 or the "Governance of Basic Education Act of 2001," shall continue to operate pursuant to, and be regulated by, the provisions of the Act and this IRR.

Section 29. Separability Clause. If any provision of this IRR is held invalid or unconstitutional, the other provisions not so declared shall remain in force and effect.

Section 30. Repealing Clause. All DepEd Orders and rules and regulations contrary to, or inconsistent with the provisions of this IRR are hereby repealed, amended, or modified accordingly.

Section 31. Effectivity. This IRR shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

This IRR shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center, UP Diliman, Quezon City.

_____, _____, 2021. Pasig City.

LEONOR MAGTOLIS BRIONES
Secretary
Department of Education