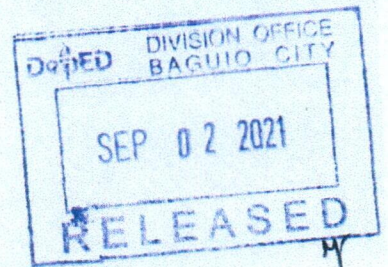


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Cordillera Administrative Region  
**SCHOOLS DIVISION OF BAGUIO CITY**



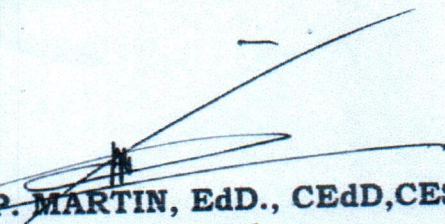
September 2, 2021

Division Memorandum  
No. 233, s. 2021

**DOWNLOADING OF FUNDS FOR PROVISION OF QUARTERS 1 AND 2  
LEARNING RESOURCES FOR SY 2021-2022**

To: Public Elementary and Secondary School Heads  
All Others Concerned

1. Please be informed that a total amount of Eight Million Six Hundred Eleven Thousand Four Hundred Ten Pesos (₱8,611,410.00) under FY 2021 Flexible Learning Options (FLO) fund has been downloaded to SDO Baguio City for the provision of learning resources for Quarters 1 and 2 of SY 2021-2022.
2. Attached is Joint Memorandum No. DM OUCI 2021-195 (Supplementary Guidelines in the Utilization of Downloaded Funds for the Provision of Quarters 1 and 2 Learning Resources of SY 2021-2022 as your reference in the utilization of above-mentioned fund. In addition, DM OUCI 2021-195 reiterates that the use of funds shall be guided by Memorandum No. OUF-2020-0614 (Clarifications on DepEd Order 18, s. 2020 otherwise known as the Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Continuity Plan).
3. Immediate dissemination of this memorandum is desired.

  
**FEDERICO P. MARTIN, EdD., CEEd, CESO V**  
Schools Division Superintendent



"DepEd SDO Baguio City: We Serve, We Care."

Address: 82 Military Cut-off Road, Baguio City  
Telephone/Fax: 074-442-4326 / 074-442-7819 | Email: [depedbaguioity@gmail.com](mailto:depedbaguioity@gmail.com)  
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CRN RU-19 2560.026  
Issued on 12/27/2019



Republic of the Philippines  
**Department of Education**  
CORDILLERA ADMINISTRATIVE REGION  
Wangal, La Trinidad, Benguet

Enclosure to DM no. 202, s. 2021

Enclosure 1



Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY FOR CURRICULUM AND INSTRUCTION

JOINT MEMORANDUM  
DM-OUCI-2021-195

TO: ALL REGIONAL DIRECTORS

FROM:   
ANNALYN M. SEVILLA  
Undersecretary for Finance

  
DIOSDADO M. SAN ANTONIO  
Undersecretary for Curriculum and Instruction

SUBJECT: Supplementary Guidelines in the Utilization of Downloaded Funds for Provision of Quarters 1 and 2 Learning Resources of SY 2021-2022

DATE: June 2, 2021

This memorandum is issued to establish the guidelines on the release and utilization of the downloaded funds for the provision of learning resources for Quarters 1 and 2 of SY 2021-2022. An initial budget amounting to 1,731,794,777.00 under FY 2021 Flexible Learning Option Fund shall be downloaded to the regions to cover the learning resource requirement for the Quarters 1 and 2 of SY 2021-2022. Additional funds shall be released to the field once the request for funds classified as *For Later Release* amounting to Php 841,000,000.00 is approved by the Department of Budget and Management.

The release of this fund shall be pursuant to Department Order 18 s. 2020 (Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Learning Continuity Plan [BE-LCP]), and the use and utilization of such should be compliant with the provisions under the said DO except the use of Special Education Fund (SEF) and/or actual contributions from external partners as basis for the allocation formula in distributing the fund as discussed and approved in the Learning Resources and Platforms Committee (LRPC) Meeting dated May 28, 2021.

The use of this fund shall also be guided by Memorandum No. OUF-2020-0614 (Clarifications on DepEd Order 18, s. 2020 and DepEd Order 32, s. 2020 [Guidelines on the Engagement of Services of Learning Support Aides to Reinforce the Implementation of the BE-LCP in time of covid-19 pandemic]) which clarifies the eligible activities that may be charged against the funds downloaded to the field for the provision of the Learning Resources for the implementation of the BE-LCP.

Other conditions and considerations shall also be observed in the use of these downloaded fund which are as follows:



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**Department of Education**  
CORDILLERA ADMINISTRATIVE REGION  
Wangal, La Trinidad, Benguet

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1. The fund shall be utilized for procurement for printing and delivery of SLMs for Quarters 1 and 2 for SY 2021-2022 and shall be subject to the minimum technical standards as prescribed under DM-CI-2020-00245; and
2. The use of the said fund shall be consistent with Section 6.6 of DO 18 s. 2020 and may also be utilized for the procurement of Universal Serial Bus or other similar storage devices or purchase of tablets, subject to the limitations prescribed under Memorandum No. OUF-2020-0614.
3. In case of insufficiency of budget, other funding sources for this purpose are as follows:
  - a. Balances from downloaded funds in FY 2020 for the provision of learning resources provided that the validity of the said fund has not yet lapsed;
  - b. General Administration and Support Service (GASS)-Maintenance and Other Expenses (MOOE) allotment of the SDOs as provided in Section 6.10 of DO 18. s. 2020
  - c. Regular MOOE allocations of Schools in accordance with DO 15, s. 2020 (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) and subject to pertinent procurement, accounting, and auditing rules and regulation and Section 6.11 of DO 18. s. 2020;
  - d. Special Education Fund pursuant to Section 2.1 of Joint Circular No. 2 s. 2020 issued by the DepEd, Department of Budget and Management (DBM), and Department of Interior and Local Government (DILG);
  - e. Balances from funds that were previously downloaded for the provision of Learning Resources under FY 2021 Flexible Learning Options Fund per DM-OUCI-2021-029 dated February 1, 2021, DM-OUCI-2021-034 dated February 3, 2021, and DM-OUCI-2021-044 dated February 15, 2021, DM-OUCI-2021-060 dated March 10, 2021 and DM-OUCI-2021-107 dated April 12, 2021, and DM-OUCI-2021-098 dated April 16, 2021 may also be used, provided that provision of learning resources for the identified subjects and learning areas are sufficiently covered.
4. In such situation wherein there is an excess or balance of fund from the procurement of the specified learning resources, the balance may be used for procurement or production of other learning resource requirements, including delivery costs of learning resources, subject to Section 6.6 of DO 18 s. 2020 and OUF Memorandum OUF-2020-0614.

The allocation per region is attached hereto for reference as Annex A

The Regional Director, in coordination with the School Division Office Superintendents, shall determine the corresponding physical target of their respective allocation. Finally, Monitoring and Evaluation of the said funds shall also be in accordance with Section VII of DO 18 s. 2020.

For information and guidance.

Enclosures:  
DO 18 s. 2020  
Memorandum No. OUF-2020-0614  
DM-CI-2020-00245

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Website: [www.deped.gov.ph](http://www.deped.gov.ph)



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CORDILLERA ADMINISTRATIVE REGION  
Wangal, La Trinidad, Benguet

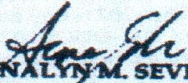
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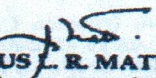
Republic of the Philippines  
**Department of Education**  
OFFICE OF THE UNDERSECRETARY

MEMORANDUM  
OUP-2020-0614

FOR: UNDERSECRETARIES  
ASSISTANT SECRETARIES  
BUREAU AND SERVICE DIRECTORS  
REGIONAL DIRECTORS  
SCHOOL DIVISION SUPERINTENDENTS  
PROGRAM MANAGERS AND FOCAL PERSONS  
ALL OTHERS CONCERNED

FROM:   
ANNALYN M. SEVILLA  
Undersecretary for Finance

  
DIOSDADO M. SAN ANTONIO  
Undersecretary for Curriculum and Instruction

  
JESUS L. R. MATEO  
Undersecretary for Planning, Human Resource and Organizational  
Development

SUBJECT: CLARIFICATIONS ON DEPED ORDER 18, S. 2020 (POLICY GUIDELINES FOR THE PROVISION OF LEARNING RESOURCES IN THE IMPLEMENTATION OF THE BASIC EDUCATION LEARNING CONTINUITY PLAN) AND DEPED ORDER 32, S. 2020 (GUIDELINES ON THE ENGAGEMENT OF SERVICES OF LEARNING SUPPORT AIDES TO REINFORCE THE IMPLEMENTATION OF THE BASIC EDUCATION LEARNING CONTINUITY PLAN IN TIME OF COVID-19 PANDEMIC)

DATE: November 9, 2020

This Memorandum is issued to clarify DepEd Order (DO) No. 18 s. 2020, which enumerates the list of eligible activities that may be charged against the funds downloaded to the field for the provision of the Learning Resources for the implementation of Basic Education Learning Continuity Plan (BE-LCP), and DO No. 32, s. 2020, which provides the funding source for the payment of remuneration for the engagement of services of Learning Support Aides, both DOs having been issued in relation to DO 12, s. 2020 (Adoption of the Basic Education Learning Continuity Plan for School Year 2020-2021 in the Light of the COVID-19 Public Health Emergency).



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Wangal, La Trinidad, Benguet



Republic of the Philippines  
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Part V (Policy Implementation) Section B (Procedures on the Allocation, Release and Utilization of Funds), Paragraph 6.6 of DO 18 states, *to wit*:

Expenses related to the conduct of activities, including but not limited to procurement, or in-house/by administration, and/or partnership with Local Government Units (LGUs) and other eligible entities, for the printing and delivery of SLMs and other learning resources such as locally-developed SLMs, manuals, worksheets, and activity sheets, and other expenses to cover supplies for the development of video and radio scripts/lessons, conversion of materials into accessible format, and development of interactive materials, may be charged against this fund. Other expenses related to the implementation of the different learning modalities may also be charged against this fund. The priority, however, shall be provided for the printing and delivery of the SLMs. xxx (Emphasis supplied)

In this regard, subject to existing budgeting, accounting, auditing, and procurement rules and regulations, other expenses which may be charged against this fund shall be determined by the Regional Director (RD) based on the contextualized implementation of the BE-LCP and the assessment of the learning resources requirements of the region. These "other expenses" may include, but not limited, to the following:

- 1) Procurement of Universal Serial Bus (USBs) or other similar data storage devices for storing of digital learning resources of learners and teachers; and
- 2) Purchase of tablets for teachers and learners. Generally, Section 6.8 of DO 18, s. 2020 prohibits the purchase of Capital Outlay items (e.g. equipment, gadgets, software, or any item costing Php15,000.00 and above per unit). Nonetheless, purchase of tablets for teachers and learners using this fund *may be allowed; provided* that such purchase is approved by the RD based on the approved implementation plan of the Region's contextualized BE-LCP, *provided further* that the unit cost of the tablet does not exceed the Php 15,000 threshold to be considered as Capital Outlay. The procurement and use of tablets shall also be subject to the existing guidelines on the acquisition, distribution and/or issuance, use, and return of semi-expendable supplies and equipment.

On the procurement of USBs and tablets for learners and teachers, the Regional Offices (ROs) and the Schools Division Offices (SDOs) may refer to OUA Memo 0620-0030 (Minimum Specifications for ICT Equipment and Internet Services to be Donated to Schools, Teachers and/or Learners, Microsoft Licensing, and Donation Matters) for the recommended technical specification of gadgets. In addition, the RDs are hereby directed to issue a Regional Memorandum outlining the criteria to be used by the SDOs in identifying the recipients of the USBs and tablets to ensure the equitable distribution of the said gadgets and devices. ROs and SDOs are advised to refer to OUA Memo 420-0029 (Guidelines on the Use of Desktop Computers, Laptops, Tablets PCS, and Smartphones at Home During the COVID-19



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Pandemic) and OUA Memo 00720-0063 (Guidelines on the Use of Devices Borrowed by Learners).

This Memorandum also provides clarification on the fund sources allowed under DO 32, s. 2020 for the engagement of services of Learning Support Aides (LSAs). Item 10 (f) (v) thereof states, *to wit*:

10. In identifying the need to engage the services of Learning Support Aides, SDOs and/or schools shall observe the following parameters:

xxx

f. The SDOs shall determine the corresponding fund source, as may be applicable, subject to existing and available funds:

xxx

v. **Other programs of DepEd and other government and non-government organizations, such as through Adopt-A-School Program, subject to relevant laws and issuances. (Emphasis supplied)**

The other programs of DepEd as another fund source covers programs for the implementation of the BE-LCP. Thus, payment of remuneration for the services of LSAs may be charged to the programs for the implementation of the BE-LCP.

for guidance and compliance.

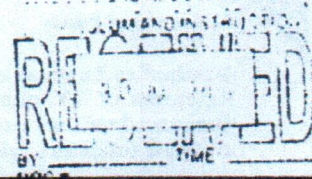


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Enclosure 3

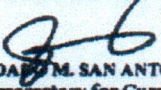


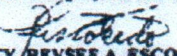
Republic of the Philippines  
**Department of Education**



JOINT MEMORANDUM DM-OUCI-2021-261

TO: REGIONAL DIRECTORS  
SCHOOLS DIVISION SUPERINTENDENTS

FROM:   
DIOSDADO M. SAN ANTONIO  
Undersecretary for Curriculum and Instruction

  
ATTY. REVSEE A. ESCOBEDO  
Undersecretary for Field Operations,  
Palarong Pambansa Secretariat and DEACO

  
ANNALYN M. SEVILLA  
Undersecretary for Finance

SUBJECT: CLARIFICATION ON DM-OUCI-2021-198 (SUPPLEMENTARY GUIDELINES IN THE UTILIZATION OF DOWNLOADED FUNDS FOR THE PROVISION OF QUARTERS 1 AND 2 LEARNING RESOURCES OF SY 2021-2022) AND PROVISION OF INFORMATION FOR THE CONTINUOUS RESPONSE OF THE DEPARTMENT TO THE PANDEMIC AS REGARDS LEARNING RESOURCES, COMPLIANCE WITH COA RULES AND OTHER REGULATIONS, AND SUBMISSION OF REPORTS

DATE: July 8, 2021

This joint memorandum is being issued to provide information and to clarify certain aspects in the continuous response of the Department to the pandemic situation, more particularly in the provision of learning resources, compliance with Commission on Audit (COA) Rules and Other Regulations, and reporting of data and expenditures.

In view of the continuing response of the Department to the pandemic situation, funds for the provision of learning resources were downloaded to the field in compliance with Chapter 4 of RA 9155 (Governance of Basic Education Act of 2001) which directs the Department to promulgate guidelines on the allocation, distribution and utilization of resources provided by the national government to the field office, and RA 10533 (Enhanced Basic Education Act of 2013) relative to certain learning materials. The Regional Offices (ROs) with their respective Schools Division Offices (SDOs), are hereby called to continuously adopt and implement measures to operationalize their respective learning continuity plan.



Republic of the Philippines  
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**FUNDING, UTILIZATION AND REPORTING OF STATEMENT OF EXPENDITURE:**

**A) Sources of Funds**

Attached as Annex A is the list of funds downloaded for the provision of Quarters 1 and 2 Learning Resources of S.Y. 2021-2022 per joint memorandum numbered DM - OUCI 2021-195. The said memorandum was issued to provide the guidelines in the utilization of downloaded funds. Other available funds shall also be downloaded for Quarters 1 and 2 of SY 2021-2022.

While support funds were downloaded to the ROs, it is likewise advised that ROs, SDOs, and schools to further source other funding for their learning resource needs from the following:

- a. Balances from the downloaded funds in F.Y. 2020 and F.Y. 2021 for the provision of learning resources, provided that the validity of the said fund has not yet lapsed;
- b. General Administration and Support Service (GASS)-Maintenance and Other Expenses (MOOE) allotment of the SDOs;
- c. Regular MOOE allocations of schools in accordance with DO 15, s. 2020 (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);
- d. In coordination with the Local Government Units, Special Education Fund may be utilized pursuant to Section 2.1 of Joint Circular No. 2 s. 2020 issued by the DepEd, Department of Budget and Management (DBM), and Department of Interior and Local Government (DILG); and
- e. Balances from funds downloaded for the provision of learning resources such as those under F.Y. 2021 Flexible Learning Options Fund per DM-OUCI 2021029 dated February 2, 2021, DM - OUCI 2021-034 dated February 3, 2021, and DM - OUCI 2021-044 dated February 15, 2021, DM OUCI 2021-060 dated March 10, 2021, DM OUCI 2021-107 dated April 12, 2021, DM OUCI 2021 098 dated April 16, 2021, and DM OUCI 2021-143 dated May 7, 2021, may be used, provided that the provision of learning resources for the identified priority areas are sufficiently covered.

**B) Utilization of Funds**

The allocation and utilization of funds by all DepEd Implementing Units shall be in accordance with the priorities set by the ROs/SDOs in line with their respective contextualized BE-LCP.

Expenses related to the conduct of activities, including but not limited to procurement, or inhouse/by administration, and/or partnership with Local Government Units (LGUs) and other eligible entities, for the printing and delivery of SLMs and other learning resources such as locally-developed SLMs, manuals, worksheets, and activity sheets, and other expenses to cover supplies for the development of video and radio scripts/lessons, conversion of materials into accessible format, and development of interactive materials, may be charged against this fund. Other expenses related to the implementation of the different learning modalities may also be charged against this fund. The priority, however, shall be provided for the printing and delivery of the SLMs.

Additionally, subject to existing budgeting, accounting, auditing, and procurement rules and regulations, and in accordance with Memorandum No. OUF-2020-0614, other expenses which may be charged against downloaded fund shall be determined by the Regional Directors (RDs)





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based on the contextualized implementation of the BE-LCP and the assessment of the learning resources requirements of the region. These "other expenses" may include, but not limited, to the following:

- 1) Procurement of Universal Serial Bus (USBs) or other similar data storage devices for storing of digital learning resources of learners and teachers; and 2) Purchase of tablets for teachers and learners.

The purchase of tablets and digital devices should not exceed the PhP 15,000 threshold to be considered as Capital Outlay and should be based on the technical specifications provided under OUA Memo 0620-0030. The procurement and use of tablets shall also be subject to the existing guidelines on the acquisition, distribution and/or issuance, use, and return of semi-expendable supplies and equipment.

In the production of learning resources, the same may be procured in the Regional Office level based on agreement with the SDOs, which has the authority to determine the most efficient, effective, and economical mode of printing and delivery of learning resources.

In addition, the decision to avail alternative modes of procurement shall be subject to compliance with conditions set by RA 9184, or the Government Procurement Reform Act, and its Implementing Rules and Regulations (IRR).

**C) Reporting of Expenditures**

In line with the reporting of expenditures and items produced or procured, the Statement of Expenditure (SOE) template provided under Joint Memorandum No. DM-OUCI-2021-210 dated June 4, 2021 shall be adopted. The persons responsible for the provision of data is likewise set in said Joint Memorandum. It is requested that said SOE be updated every last Friday of the month, or whenever requested for provision of immediate data to other requesting government offices.

**PRODUCTION AND UTILIZATION OF AVAILABLE LEARNING MATERIALS**

Preparations to be adopted for the upcoming quarters shall hinge on the collaborative efforts of the ROs, SDOs, and schools. These may be done through:

- a. Distribution of textbooks to learners;
- b. Reprinting and distribution of the needed SLMs and other LRs that have already completed the quality assurance process and adopting measures to preserve SLMs for future use. Reuse SLMs that are still in good condition. Multiple adoption of LRs may be done based on the circumstances of the RO/SDO;
- c. Utilizing the Learning Management System developed or Uploading soft copies of SLMs and other e-copies of LRs for learners with gadgets and/or internet access or provision of said files in storage devices. The ROs and SDOs are highly encouraged to adopt to the strategies in order to maximize the use of the different available online and offline learning platforms and take into account the availability of appropriate gadgets/devices/appliances of a percentage of learners in their respective regions and divisions to minimize reliance on printed learning resources;
- d. Adopting strategies for the use of a combination of learning resources in line with other delivery modalities such as, the DepEd TV, radio and other available online/offline platforms; or
- e. In the event of further SLM development, the field unit involved must ensure that the members of the development teams are qualified and well supported and that the SLMs that only passed quality assurance process shall be made available to the learners.



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 Wangal, La Trinidad, Benguet

f. Ensuring that quality assurance of intended learning materials to be used are done;

Local Error Watch teams must be maintained to coordinate with the CO Error Watch to address any reported errors or issues on LRa.

ROs and SDOs must take into account the inventory of their available SLMs and other learning resources. Whenever there is a need to reproduce certain CO conformed SLMs or locally developed SLMs, the technical specifications contained under DM-CI-2020-00245 may still be adopted.

The following alternative technical specifications for SLMs may also be adopted for the printing of SLMs.

SLM Size	Paper Requirement		Colors			Binding
	Cover	Inside Pages	Cover	Inside Pages		
				1 Color	4 Colors (Approx. No. of Sig. - SR)	
8.25" x 10.75"	Foldcote cal. #10 Solid white or Coated 2 Sides #140 lbs or better	Uncoated text paper, 60 gsm or better	4 / 1 with Overprint Varnish or better	1 Color	NA	Saddle stitched or better

**COMPLIANCE WITH COA RULES AND OTHER REGULATIONS:**

The continuous provision of learning resources to respond to the current pandemic situation should be in compliance with RA No. 9184 and its Revised IRR, PD No. 1445, COA Circular Nos. 2012-001, 2009-001, 96-010, and 97-002 dated June 14, 2012, February 12, 2009, August 16, 1996, and February 10, 1997, respectively.

The ROs must likewise ensure compliance of SDOs and schools with pertinent rules in the receipt, inspection, acceptance, and recording of inventory items of learning resources<sup>1</sup>, as well as, to ensure that learning resources and other materials and equipment used in production interventions of learning resources are well secured and maintained.

In case of storage of learning resources and equipment, schools must ensure that said materials, like other public properties, are kept in good condition and safeguarded against loss or wastage<sup>2</sup>.

For information and guidance.

Noted by:

**LEONOR MAGTOLIS BRIONES**  
 Secretary  
 Department of Education

<sup>1</sup> Chapter 8, Volume 1 of the Government Accounting Manual and Section 2 of COA Circular No. 96-010  
<sup>2</sup> Section 2 of PD No. 1445