



Republic of the Philippines  
**Department of Education**

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**POLICY GUIDELINES FOR THE PROVISION OF LEARNING RESOURCES  
IN THE IMPLEMENTATION OF THE BASIC EDUCATION  
LEARNING CONTINUITY PLAN**

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

1. The Department of Education (DepEd) issues the enclosed **Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Learning Continuity Plan** (BE-LCP).
2. The policy establishes the guidelines that will enable DepEd to provide learning resources in the implementation of the BE-LCP. It also establishes the guidelines on the release, utilization, and liquidation of support funds for the printing and delivery of self-learning modules and other learning resources.
3. For more information, please contact the **Bureau of Learning Resources**, Bonifacio Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City, through email at [blr.od@deped.gov.ph](mailto:blr.od@deped.gov.ph) or at telephone number (02) 8687-2744.
4. Immediate dissemination of and strict compliance with this Order are directed.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary

Encl/s:  
As stated  
Reference/s:  
DepEd Order (No. 21, s. 2019; No. 12, s. 2020)



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

CLASSES	POLICY
CURRICULUM	PROGRAMS
ELEMENTARY EDUCATION	SECONDARY EDUCATION
LEARNERS	SCHOOLS
OFFICIALS	TEACHERS

JD, DO Provision of LRs in Implementation of BE-LCP  
July 24, 2020

## **POLICY GUIDELINES FOR THE PROVISION OF LEARNING RESOURCES IN THE IMPLEMENTATION OF THE BASIC EDUCATION LEARNING CONTINUITY PLAN**

### **I. Rationale**

The public health emergency brought about by COVID-19 calls for the Department of Education (DepEd) to be innovative and resourceful in delivering quality, accessible, relevant, and liberating education. In response to this emergency, DepEd developed the Basic Education Learning Continuity Plan (BE-LCP) to ensure that learning opportunities are provided to our learners in a safe manner, through different learning delivery. In line with this, the Department, through its Regional and Schools Division Offices undertake the urgent and necessary development, production and provision of learning resources, in accordance with its mandate.

The 1987 Constitution states in Article XIV, Sections 1 and 2, *viz*:

Section 1. The State shall protect and promote the right of all citizens to quality education at all levels, and shall take appropriate steps to make such education accessible to all.

Section 2. The State shall:

- (1) Establish, maintain, and support a complete, adequate, and integrated system of education relevant to the needs of the people and society;
- (2) Establish and maintain a system of free public education in the elementary and high school levels.

Pursuant to the above-cited constitutional provisions, as well as Executive Order No. 292 or the *Administrative Code of 1987*, Republic Act No. (RA) 9155 or the *Governance of Basic Education Act of 2001*, and RA 10533 or the *Enhanced Basic Education Act of 2013*, DepEd is mandated to protect and promote the right of access to quality basic education. Accordingly, it is legally tasked to provide a learner-centered, inclusive, responsive, relevant, and contextualized K to 12 basic education.

In accordance with its legal mandate, DepEd has promulgated issuances on flexible learning and materials, specifically, DepEd Order No. (DO) 21, s. 2019, or the *Policy Guidelines on the K to 12 Basic Education Program*. It sets forth Flexible Learning Options (FLOs), which includes alternative delivery modes and its corresponding learning resources that are responsive to the need, context, circumstances, and diversity of learners.

These policy guidelines aim to set the standards and specifications in the provision of learning resources in the implementation of the BE-LCP. The learning resources serve as learning toolkits for learners where procedures, instructions, and other details are provided to aid the learning process, with the supervision of responsible adults along with the continuous monitoring and guidance of teachers.

### **II. Scope**

The standards and mechanisms included in this policy shall guide officials and personnel at the Central, Regional, and Schools Division Offices in the provision of learning resources, particularly for FLOs, in the implementation of the BE-LCP. These policy guidelines shall take effect starting Fiscal Year (FY) 2020.



### III. Definition of Terms

- 3.1 **Ready to Print materials** - materials ready for mass printing.
- 3.2 **Most Essential Learning Competencies (MELCs)** - competencies necessary to develop a learner's practical and lifelong skills for learning amidst a crisis (e.g. pandemic, epidemic, etc.) and to eventually attain a successful life.
- 3.3 **Flexible Learning Options (FLOs)** - menu of learning interventions and pathways that are responsive to the needs, context, circumstances, and diversity of learners.
- 3.4 **Alternative Delivery Modes (ADMs)** - instructional learning modalities that do not strictly follow the typical set-up for regular classroom instruction, but follow the K to 12 curriculum in content.
- 3.5 **Alternative Delivery Modules or Self-Learning Modules (SLMs)** - self-contained, self-instructional, self-paced, and interactive learning resources for public schools intended for learning a specific topic or lesson where the learner interacts actively with the instructional material rather than reading the material passively. SLMs become an ideal learning resource and therefore a priority in remote or distance learning where a teacher is unable to provide the constant instructional supervision and guidance in a classroom setting. SLMs have been used by DepEd for its ADMs during disasters or in situations where learners have difficulty for daily school attendance. COVID-19 has compelled the use of SLMs on a large scale.
- 3.6 **Learning Resources (LRs)** - any text-based (print or non-print) or non-text based material (devices, tools, equipment, manipulative toys) aligned with the K to 12 curriculum and as primary bases or supplements to teaching and learning processes.

### IV. Policy Statement

This policy establishes guidelines that will enable DepEd to provide learning resources in the implementation of the BE-LCP for School Year (SY) 2020-2021. It also establishes the guidelines on the release, utilization, and liquidation of support funds for the printing and delivery of self-learning modules and other learning resources.

### V. Policy Implementation

All matters pertaining to results of needs analysis, content review and evaluation, technical standard setting, and allocation, release, and utilization of funds shall be coordinated with the Office of the Undersecretary for Curriculum and Instruction (OUCI).

#### A. Guidelines in the Printing and Delivery of Self-Learning Modules (SLMs)

- 5.1 The ready-to-print digital copies of the SLMs developed by the assigned regions, and approved and considered final, particularly in terms of content and alignment with the Most Essential Learning Competencies (MELCs) by the Bureau of Learning Delivery (BLD), can be downloaded from the Microsoft Teams folder "Ready-to-Print SLMs" created by the Information and Communications Technology Service (ICTS) for the Regional Directors, Curriculum and Learning Management Division (CLMD) Chiefs, and Regional Education Program Supervisors in-charge of the Learning Resource Management Section (LRMS).
- 5.2 Unauthorized printing, uploading, and conducting activities involving sharing of digital files other than the intended purpose are strictly prohibited and shall be grounds for imposition of administrative and other sanctions.



- 5.3 For efficient use of funds and to facilitate timely delivery of the printed SLMs for the first quarter, the Schools Division Offices (SDOs) primarily, or schools as authorized jointly by Regional Offices (ROs) and SDOs, shall set the print run based on the quantity needed and deliver these immediately to schools. The SDOs shall continue to set the requirements for the subsequent quarters, with continuing consultation with the Central Office on the appropriate printing arrangements.
- 5.4 In view of the extreme urgency to provide the minimum SY 2020-2021 Quarter 1 SLMs to learners on or before the opening of classes on August 24, 2020, the SDOs are given the flexibility to determine the standard technical specifications in the procurement or in-house/by administration production of printing and delivery of SLMs. In the succeeding quarters of the school year, an addendum to these guidelines may be issued to ensure uniform technical specifications.

## **B. Procedures on the Allocation, Release and Utilization of Funds**

- 6.1 OUCI shall submit the request to allocate and download funds for DepEd ROs to the Secretary, through the Office of the Undersecretary for Finance (OUF), following the allocation formula as approved by the Learning Resources and Platforms Committee (LRPC).
- 6.2 The Finance Service (FS)-Budget Division in the DepEd Central Office shall process and issue the Sub-Allotment Release Orders (Sub-AROs) necessary to effect downloading of funds to the ROs.
- 6.3 The Regional Director, through its planning, finance, and program teams, shall be responsible in determining the budget allocation per SDO. In determining the most equitable distribution of the fund among the SDOs, the ROs may consider the following parameters, among others:
- a. Latest enrollment data of each division;
  - b. Actual Special Education Fund (SEF) contributions attributable to the BE-LCP learning resources component; and
  - c. Actual contributions from external partners attributable to the BE-LCP learning resources component.
- 6.4 After receipt of the Sub-AROs from the ROs, the SDOs shall submit a Special Budget Request (SBR) to the Department of Budget and Management (DBM)-ROs for the issuance of Notices of Cash Allocation (NCAs) to cover the cash requirements of the Sub-AROs they received.
- 6.5 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 its contextualized BE-LCP.
- 6.6 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. As stated earlier,



SLMs become an ideal learning resource and therefore a priority in remote or distance learning where a teacher is unable to provide the constant instructional supervision and guidance in a classroom setting. SLMs have been used by DepEd for its ADMs during disasters or in situations where learners have difficulty for daily school attendance. COVID-19 has compelled the use of SLMs on a large scale. Considering the uneven access to technology among learners and the revealed greater preference for modular learning from the learner enrollment and survey forms responses, SLMs will be the backbone distance learning mechanism to accompany textbooks, complemented by other distance learning modalities such as online and educational television and radio.

- 6.7 The use of the funds shall be subject to the existing government budgeting, procurement, accounting, and auditing rules and regulations.
- 6.8 Purchase of Capital Outlay items (e.g. equipment, gadgets, software, or any item costing PHP15,000.00 and above per unit) is not allowed.
- 6.9 The grant of cash advance shall be subject to the rules and regulations on the granting, utilization, and liquidation of cash advances as provided for under Commission on Audit (COA) Circular No. 97-002 dated February 10, 1997, as amended by COA Circular No. 2006-005 dated July 13, 2006.
- 6.10 In case the downloaded fund is not sufficient to address the actual needs for the purpose, the SDOs may provide additional fund support from their regular General Administration and Support Services (GASS) – Maintenance and Other Operating Expenses (MOOE) allotment.
- 6.11 Schools may also use their regular MOOE allocations for the printing and delivery of alternative delivery module 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.
- 6.12 The SDOs shall determine the most efficient, effective, and economical mode of printing and delivery of learning resources subject to compliance to RA 9184, or the *Government Procurement Reform Act*, and its Implementing Rules and Regulations (IRR). The SDOs may:
  - a. Procure for printing and/or delivery;
  - b. Conduct in-house or by-administration printing and/or delivery, subject to applicable laws; and,
  - c. Enter partnership agreement with Local Government Units (LGUs) and other eligible entities.

### **C. Procedures on Procurement, Planning and Preparations of Learning Resources**

- 6.13 Procurement of learning resources under these guidelines shall be in accordance with applicable provisions of RA 9184 and its IRR as well as the internal rules and processes of DepEd.
- 6.14 The ROs and SDOs shall ensure compliance with the relevant provisions of DO 038 s. 2019 (*Amendments to DepEd Order Nos. 67, s. 2016 and 006, s. 2019 - Revised Signing Authorities for Financial Matters*) on signing authorities and other pertinent procedural requisites.



6.15 The SDOs may resort to the appropriate modes of procurement in accordance with the provisions of RA 9184 and its IRR, including an agency-to-agency arrangement pursuant to Section 53.5 of the IRR of RA 9184, such as with any of the Recognized Government Printers (i.e. National Printing Office, APO Production Unit. Inc. and the Bangko Sentral ng Pilipinas), subject to the applicable conditions.

## **VI. Funding**

The fund shall be sourced from the additional “Flexible Learning Options” budget item released by DBM. The purpose of the downloading of funds to the implementing units is “to cover funding requirements for the implementation of the Basic Education Learning Continuity Plan, Provision of Learning Resources”.

## **VII. Monitoring and Evaluation**

BLR shall continuously gather feedback on the implementation of these policy guidelines from: ROs, through the CLMD; SDOs, through the Curriculum Implementation Division (CID); and down to the level of school. SDOs shall submit to their respective ROs a Statement of Expenditure (SOE) within two (2) months from the receipt of funds. The SOE shall be duly certified by the Division Accountant and approved by the Schools Division Superintendent.

ROs shall consolidate the SOEs submitted by their SDOs and submit a consolidated report to BLR, copy furnished the Education Programs Delivery Unit (EPDU) of the DepEd Central Office. A template of the SOE is enclosed as Annex “1”. OUCI, in coordination with OUF, shall conduct a periodic review of this policy to further enhance its provisions.

## **IX. Effectivity**

This Order shall take effect immediately upon publication in the DepEd website.

## **VIII. References**

DO 21 s. 2019 - *Policy Guidelines on the K to 12 Basic Education Program*

DO 012 s. 2020 - *Adoption of the Basic Education Learning Continuity Plan (BE-LCP) for School Year 2020-2021 in light of COVID-19 Public Health Emergency*

Alternative Delivery Mode Learning Resource Standards



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