



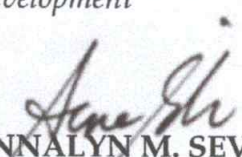
Republic of the Philippines
Department of Education

Tanggapan ng PangalawangKalihim
Office of the Undersecretary

MEMORANDUM

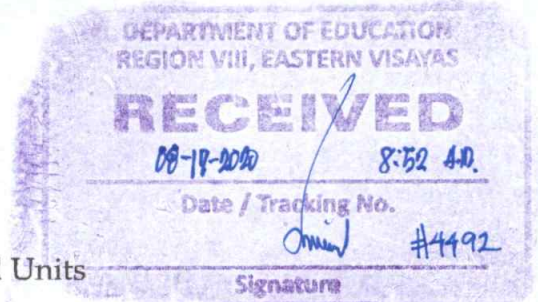
FOR: Regional Directors
Division Superintendents
Heads of Functional Divisions and Units
All others concerned



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


ANNALYN M. SEVILLA
Undersecretary for Finance

SUBJECT: INSTRUCTIONS ON FY 2020 PLAN ADJUSTMENT

DATE: 12 August 2020



OFFICE OF THE DIRECTOR IV	
Date and Time Received	Signature
8-17-20 10:12	
Date and Time Released	Signature
8-17-20 10:40	

With the issuance of DBM National Budget Circular (NBC) 580 entitled as the "Adoption of Economy Measures in the Government due to the Emergency Health Situation", the Department of Education (DepEd), with its oversight agencies, is directed to revisit its existing programs, projects, and activities for possible discontinuance and recalibration to aid in financing the government's response to the COVID-19 pandemic through the RA 11469 otherwise known as the Bayanihan to Heal as One Act.

Through the observance of the said NBC, DepEd crafted the Basic Education - Learning Continuity Plan (BE-LCP) which has been contextualized across all governance levels in consideration of the resource requirements to ensure the efficient, effective, and safe delivery of learning in their respective areas.

With this, all offices shall review the feasibility of their existing plans, taking into account the logistics, availability of experts, participants, time, and other resource requirements. This may also include the synchronization of calendar prioritizing the delivery of outputs and activities which support the LCP.

Additionally, we would like to remind that we are still operating through the Annual Cash-based Budgeting, hence, all planned activities and delivery of the outputs should be completed before the end of the year.

ORO email
8/17/20

In view of this, please be guided by the following:

I. SUGGESTED PARAMETERS

Various meetings and consultations were conducted to come up with responsive and reasonable parameters in revisiting the pre-COVID-19 plans to align it with the current situation.

Face-to-face interactions in the remaining months of the year may be considered so long as the health and safety protocols will not be compromised in observance of the provisions articulated in the Inter-Agency Task Force (IATF) Resolution on the “Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines with amendments as of June 03, 2020”. Inter-zonal movement is highly discouraged and shall be subjected to the existing IATF resolutions and the approval of the head of office (Regional Director for Regional Offices; Division Superintendent for Schools Division Offices).

Activity	Allowable Expenses	Requirement/s
Webinars (e-trainings, seminars, workshops, orientations)	<p><u>Supplies</u> (this may also serve as buffer funds if communications expense will be allowed by DBM)</p> <p><u>Contingency</u> amounting to a maximum of P5,000.00 as allowance for communications expenses and other unforeseen expenses during the actual conduct) as provided in existing DepEd issuance.</p> <p><u>Payment of Honorarium and Other Professional Services</u> of non-DepEd resource persons subject to DBM Circulars</p> <p><u>Meals</u> for onsite program management team and secretariat and participants.</p>	<p>Supplies: Php 300.00 per participant for a three-day seminar/training and/or workshop which includes a top up of Php 50.00 per contact day for areas without internet connectivity.</p> <p>Additionally, a separate issuance relative to communications expense shall likewise be released.</p> <p>Please be guided on the allowances allowed to DepEd officials/staff/offices indicated in DepEd Order No. 017 s. 2019 or the Guidelines on the Provision and Use of Official Mobile Phones, Postpaid Lines, and Prepaid Loads and DepEd Order No. 4 s. 2020 Amendment to DO 17 s. 2019.</p>

<p>Meetings (Face to Face)</p>	<p><u>Meals</u> The following are the allowable rates for activities which are less than one day or for activities which do not require three meals:</p> <ul style="list-style-type: none"> - Breakfast: P200 - Snacks (AM/PM): P100 - Lunch/Dinner: P400 	<p>Subject to existing IATF Subject to existing IATF guidelines and as allowed in the DepEd Order No. 02, s. 2018 "Amendment to Deped Order No. 15, s. 2017 (Guidelines on the Allocation of Funds for Venue, Meals and Snacks, and Room Accommodation for Official Activities Organized and Conducted by the Department of Education)"</p>
<p>Trainings/ Workshops/ Seminars/ Orientations (Face to Face)</p>	<p>Board and Lodging, Traveling Expenses, Contingency Supplies, Honorarium and other Professional Services of non-DepEd resource persons subject to DBM Circulars</p>	<p>Activity shall be subject to approval of the head of Office of the governance level (Secretary for the Central Office, Regional Director for RO and Schools Division Superintendent for SDO); existing IATF guidelines and as allowed in the DO No. 02, s. 2018</p>
<p>Overhead</p>	<p>Payment of Salaries and Allowable Benefits (COS and HTC), Petty Cash, usual Office Supplies (which will include safety supplies like face masks, disinfectants, hand sanitizer etc.), Extraordinary Allowance for Third-level Officials, Mobile Allowance for Assistant chiefs and above (as allowed in the DepEd Order), buffer for traveling expenses (unforeseen) and communications allowance/ expense for WFH/output based personnel subject to DepEd issuances</p>	<p>In the allocation of MOOE, priority shall be given to mandatory expenditures such as utility expenses, communications expenses, professional and general services, before allocating funds for regular operating expenditures.</p>
<p>Downloaded Funds</p>	<p>Program Proponents from the Central Office will issue guidelines on the utilization of downloaded Program Funds which are still in the field offices.</p>	
<p>InSET Funds</p>	<p>Offices shall ensure that the InSET Funds will be used in accordance to the BE-LCP</p>	

Henceforth, all offices are directed to revisit/review their WFPs, identify their operational requirements for the remaining two (2) quarters of FY 2020, and identify afterwards the amount which can be used as savings or as an additional funding source for the implementation of the BE-LCP.

II. ADJUSTMENT OF PLANS

The Program Management Information System (PMIS) shall be utilized in recalibrating the Work and Financial Plans (WFPs). The system shall also be used as an easy reference in reviewing modifications done online. Kindly be reminded of the following:

- 1) Although modifications in the WFP are to be made online, offices shall still prepare an Expenditure Matrix (EM) for the adjusted WFP to compare and capture changes made in the plan.
- 2) With the guidelines on Alternative Work Arrangement (AWA) in place, the assumption is that there will be a skeleton work force reporting in the offices. With this, certain documents (especially documents with cost implications) may still need to be submitted/routed physically for approval.
- 3) The use of electronic signature (e-sign) or facsimile of approving officials on Activity Requests (ARs) and Authorities to Conduct (ATCs) is allowed due to limited personnel reporting in the office. All documents electronically/facsimile signed shall be reprocessed physically to bear the official wet signature of the signatories within seven (7) working days from the approving date.
- 4) ARs shall be routed physically to the Finance Division/Unit with attached copy of the signed WFP and ATCs to QAD/SGOD M&E Section and shall bear the official handwritten signature of the signatory/ies. In case of inavailability to do so, conditions as prescribed in item 3 shall apply.
 - a. For cancellation of approved ARs and ATCs due to adjustments, the requesting office shall prepare a request to be submitted to Finance Division/Unit and the Planning Division/Unit, respectively, with the copy of the signed document as an attachment.
 - b. For approved ARs and ATCs which have lesser costs after adjustment, cancellation of the original AR or ATC must be done prior to submission of a new one.
- 5) All supplies shall be deleted from each activity and be lumped in the PMIS as a new activity with a new activity code under the Overhead. Supplies shall already consist of the previously approved supplies (as listed in the APP-CSE) and the new supplies requirement for the new normal setting.
 - a. Lump-sum for the supplies is not limited to the provision of communication expenses only. This may be tapped for other supplies as needed.

- 6) For disbursement transactions, supporting documents shall bear the official wet signature of the signatories. Any supporting documents with e-sign or facsimile of the signatories shall be returned to the requesting office.

The detailed guidelines on the adjustment of the WFP, PPMP, APP-CSE and previously requested and approved AR or ATC is attached as Annex C.

III. PROGRAM IMPLEMENTATION REVIEW

Plan adjustments are made after the quarterly conduct of monitoring and evaluation (RMEA/DMEA). With this memorandum, offices and functional divisions are directed to revisit/review their WFPs, evaluate their accomplishments from January-June, identify their operational requirements for the remaining two (2) quarters of FY 2020, and identify afterwards the amount which can be used as savings or as an additional funding source for the implementation of the BE-LCP.

IV. ANNEXES

For guidance, kindly refer to the following annexes:

- A. DepEd's Contribution to the Bayanihan Act (RA 11469)
- B. IATF Resolution on the *Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines with Amendments as of June 03, 2020*
- C. Guidelines for the Adjustment of Work and Financial Plan, PPMP, APP-CSE, & AR/ATC

Kindly submit the adjusted plans **on or before August 21, 2020** to allow the Finance and Planning Units to identify immediately the excess funds or savings that can be further realigned to BE-LCP.

For inquiries and technical assistance, please contact PS-PPD through ps.ppd@deped.gov.ph, Budget Division through fs.bd@deped.gov.ph, and Procurement Planning and Management Division through procms.ppmnd@deped.gov.ph.

Thank you.