



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

January 13, 2021

REGIONAL MEMORANDUM

No. **021**, s. 2021

ADDENDUM TO REGIONAL MEMORANDUM NO. 564, S. 2020 RE: "ADOPTION OF OTHER LEARNING MODALITIES TO SUPPLEMENT THE MODULAR APPROACH"

To: Schools Division Superintendents
All Others Concerned

1. In reference to the Regional Memorandum No. 564, s. 2020 re: "Adoption of Other Learning Modalities to Supplement the Modular Approach" and the attached Summary of Audit Observations and Recommendations of Basic Education Learning Continuity Plan (BE LCP) from the Commission on Audit, the Schools Division Offices are empowered to act on the said recommendations especially on the rendition of online and/or recorded lectures by all teachers to complement the Self-Learning Modules.
2. The Schools Division Superintendents must provide mechanisms to ensure the regular monitoring of the BE LCP implementation and the provision of technical assistance to the schools.
3. Other provisions found in the above-mentioned Regional Memorandum still remain in effect.
4. Immediate dissemination of and compliance with this Memorandum are desired.


RAMIR B. UYTICO EdD, CESO IV
Director IV

Enclosures: As stated

References: As stated

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

BE LCP LEARNING MODALITIES LECTURES

CLMD-RRT





Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

November 9, 2020

REGIONAL MEMORANDUM

No. **564**, s. 2020

ADOPTION OF OTHER LEARNING MODALITIES TO SUPPLEMENT THE MODULAR APPROACH

To: Director III
Schools Division Superintendents
Regional Office Division Chiefs
All Others Concerned

1. This Office acknowledges the receipt of the Audit Observation Memorandum (AOM) from the Commission on Audit, Regional Office No. VIII, subject of which, is the implementation of the Basic Education-Learning Continuity Plan (BE-LCP) in DepED Region VIII, underscoring the following salient points:

- a. Non-adoption of Blended Learning Modalities such as Online Distance Learning and TV/Radio-Based Instructions despite the existence of infrastructure support for such modalities;
- b. Perceived Inefficient, Uneconomical and Ineffective Utilization of Funds in the implementation of BE-LCP; and
- c. Absence of Work accomplishments of Teachers vis-a-vis the salary and benefits received.

2. In connection with this, the Schools Division Offices/Schools are advised to implement the following measures:

- a. The Learning Continuity Plan may be revised by adopting other learning modalities to supplement the modular approach being implemented by DepED Region VIII, subject to the availability of resources and with consideration of the economic status of the learners;
- b. The involvement of teachers in activities relative to the LCP implementation shall be subject to Inter-Agency Task Force (IATF) protocols and other related issuances from the Office of the President, Department of Health and other concerned agencies;
- c. The teachers and other employees shall submit to the school heads the following documents as proofs of their services:
 - Accomplishment Report;



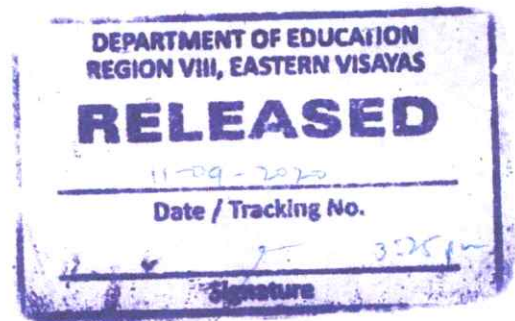
- Daily Time Record;
 - Home Visitation Report; and
 - Other teaching related activities; and
- d. Urgent utilization in full of all BE-LCP downloaded funds, giving priorities to the provision of the following, if the situation warrants or resources are available following DepED Orders no. 18 and 19, series of 2020:
- Internet Connections at more than 1 per school or WIFI;
 - Laptops/computers;
 - Stable supply of CDs and USBs;
 - Cable TV/Subscriptions for Local Channel; and
 - Radio Station Time Slot.
3. All Schools Division Offices are required to:
- submit the respective requirements for the adoption of the prescribed Distance Blended Learning to the Regional Office;
 - pre-plan all procurement activities needed for the adoption of the Distance Blended Learning; and
 - engage their LGUs for financial support to make the operationalization of the DBL possible.
4. Immediate dissemination of and compliance with this Memorandum are desired.


RAMIR B. UYTICO EdD, CESO IV
Director IV 

Enclosures: None
References: None

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

OARD-AMB





Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. VIII

NGS Cluster 5 - Education and Employment
Team RR-11, DepEd Regional Office No. 8
Government Center, Candaing, Davao, Leyte

DEPARTMENT OF EDUCATION
REGION VIII, EASTERN VISAYAS

RECEIVED

1/12/2021 0068

Date / Tracking No.

Signature

RAMIR R. UYTICO, Ed.D., CESO IV
Regional Director
Department of Education
Regional Office No. VIII
Candaing, Davao, Leyte

| | |
|---------------------------|-------------|
| OFFICE OF THE DIRECTOR IV | |
| Date and Time Received | Signature |
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| 1-13-21-10:40 | [Signature] |

- Attention: **Ms. Alma E. Sayon** - Chief Finance Division
Ms. Fe M. Geron - Chief Accountant
Mr. Gary Jay Calipan - Budget Officer
Ms. Rosemarie Guinto - Chief, CLMD



Sir:

In compliance with the Supplemental Specific Audit Instructions (SAI) on the audit of CY 2020 accounts and operations of the Department of Education, we have conducted audit on the implementation of the Basic Education-Learning Continuity Plan (BE-LCP) of DepEd Regional Office No. 8, in response to the health emergency brought about by COVID-19.

In this regard, we would like to request for a written management comment/s on the audit observations and recommendations, specifically number 1 and 2 observations. Herewith attached is the Summary of Audit Observations and Recommendations (SAOR) for your reference.

Please submit the requested management comments on or before January 13, 2021 for us to be able to submit within the mandated deadline to afford consolidation and submission to the constituted NGS-Cluster 5 Audit Team at COA DepEd Central Office on January 15, 2021.

Thank you.

Very truly yours,

Josephine S. Matugas
JOSEPHINE S. MATUGAS
SA IV - Audit Team Leader

Copy furnished:
Editha R. Cojuangco
Regional Supervising Auditor

Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. VIII
NGS Cluster 5-Education and Employment
Team R8-10 DepEd Regional Office No. VIII
Government Center Candahug, Palo, Leyte

DEPARTMENT OF EDUCATION REGIONAL OFFICE NO. VIII
SUMMARY OF AUDIT OBSERVATIONS AND RECOMMENDATIONS (SAOR)
AUDIT OF BASIC EDUCATION – LEARNING CONTINUITY PLAN (BE-LCP)
AUDIT PERIOD: CY 2020

| Reference AOM No. | OBSERVATIONS | RECOMMENDATIONS | MANAGEMENT COMMENTS | AUDITOR'S REJOINER |
|--|--|---|------------------------|--------------------|
| AOM NO. 2020- 009 Date: Oct. 19, 2020 (For review by RSA) | <p>1. The amount of P5,000,006.98 out of the P516,750,000.00 downloaded funds from DepEd-OSEC for the implementation of BE-LCP were retained with DepEd Regional Office No.8 and remained unutilized as of September 30, 2020, contrary to the pertinent provisions of DepEd Order No. 018, s. 2020, thus, defeating the urgency and necessity of development, production and provision of learning resources to learners in accordance with its mandate during this public health emergency brought about by COVID-19.</p> <p style="text-align: center;"><i>“ In response to the health emergency brought about by COVID-19, the Department of Education (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.”</i></p> <p>Hereunder are the relevant provisions contained in DepEd Order No. 018, s. 2020 dated July 20, 2020, thus:</p> <p>A. Guidelines in the Printing and Delivery of Self-Learning Modules (SLMs)</p> <p>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. Xxxx.</p> <p>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 and delivery of SLMs. Xxxx.</p> | <p style="text-align: center;">We recommend for management:</p> <p>a) To consider the implementation of BE-LCP with extreme urgency and necessity in providing learning resources to learners in this time of health emergency brought about by COVID-19;</p> <p>b) To always adhere to the pertinent provisions of DepEd Order No. 018, s. 2020 in the implementation of the BE-LCP specifically in the downloading of funds to the respective SDOs using the parameters provided in item 6.3 of the said DepEd Order; and</p> <p>c) To download the total amount withheld with</p> | | |

B. Policy Implementation on Procedures on the Allocation, Release and Utilization of Funds

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 SDOs, the ROs may consider the following parameters, among others:

- a. Latest enrollment data of each division;
- b. Actual Special Education Funds (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

In compliance with Senate P.S.R. No. 479, a Resolution, Urging the Commission on Audit (COA) to conduct a Special Audit on COVID-19 Related Government Spending, Loans and Donations, and to Release its Findings Before the Philippine Congress Begins its Deliberation on the 2021 National Budget, we conducted an audit on the release and utilization of funds for the implementation of the Basic Education-Learning Continuity Plan (BE-LCP).

From the Confirmation Letter received from COA Audit Team of DepEd Central Office, it is disclosed that a total amount of P516,750,000.00 was downloaded by DepEd OSEC to the DepEd Regional Office No. 8 to be downloaded to the thirteen (13) Schools Division Offices for the implementation of BE-LCP. The breakdowns shown in Table 1.

Table 1. Breakdown of the Total Amount of Downloaded Funds for BE-LCP Implementation

| Sub-Allotment Release Order No. | Date | Amount |
|---------------------------------|--------------|-----------------------|
| OSEC-8-20-00843 | 7/20/2020 | 46,685,000.00 |
| OSEC-8-20-00866 | 7/22/2020 | 470,065,000.00 |
| | TOTAL | 516,750,000.00 |

In addition to this, we sent Confirmation Letters to DepEd Regional Office management and to the 13 SDOs to confirm the correctness of the indicated amount for our reference in audit and in sending back our Confirmation Reply to the COA Audit Team of DepEd Central Office by indicating in a separate column in the Bayanihan Fund Utilization Template the actual allotment downloaded to the 13 SDOs per confirmed and validated Sub-AROs issued.

It is disclosed from the results of our confirmation, that out of the P516,750,000.00 funds downloaded from DepEd OSEC, a total amount of P5,000,006.98 were retained with DepEd Regional Office No. 8. The breakdown is shown in Table 2.

Table 2. Breakdown of the Total Amount Retained with DepEd RO8 out of the P516,750,000.00 BE-LCP Funds

| Sub ARO No. | Date | Amount | Purpose/Remarks |
|----------------|-----------|--------|---|
| OSEC-8-20-0843 | 7/20/2020 | 7.00 | The balance is the result due to the rounding off of the amounts downloaded to the SDOs |

DepEd Regional Office No. 8 to the 13 SDOs to be utilized for the implementation of BE-LCP.

| | | | |
|----------------|--------------|---------------------|---|
| OSEC-8-20-0866 | 7/22/20 | 4,999,999.98 | The funds retained at the Regional Office was used for the procurement of the Reproduction of Test Item Bank. |
| | TOTAL | 5,000,006.98 | |

On October 12, 2020, we again issued Demand Letter No. BE-LCP 2020-002 making follow-ups on the submission of Statement of Expenses covering disbursements of the downloaded BE-LCP funds including the Updated Status Report on the Utilization of Bayanihan Funds. It was disclosed that the above-stated amount retained with DepEd Regional Office No. 8 remained not utilized and unobligated as of September 30, 2020 (*see Annex "A" for details*).

To be properly informed on the justness on the retention of the above-stated amount, including the **additional downloaded amount of P66,579,000.00 per Sub-ARO No. OSEC-8-20-1128 dated September 29, 2020**, we verbally requested copy of the authority or legal basis for its retention. But since we did not received any reply until October 16, 2020, we opted to send a letter addressed to the Regional Director formally requesting copy of the said authority or legal basis for the retention of funds with DepEd Regional Office No. 8.

As of this writing, we did not received yet a written reply, but it was verbally relayed to us by the Budget Officer III that they had a meeting regarding this matter, and upon further review of the provisions contained in DepEd Order No. 018, s. 2020, management decided to download the total amount withheld to the 13 SDOs.

The delay in the utilization of the said funds, defeated the urgency and necessity of providing learning resources to learners in accordance with the mandate of Department of Education. Although it is provided in item 6.6 of DepEd Order No. 018, s. 2020 that other expenses related to the implementation of the different learning modalities may also be charged against the fund, but still the funds were not utilized for its mandated purpose before the opening of classes for SY 2020-2021 on October 5, 2020.

2. Out of the P516,750,000.00 downloaded funds from DepEd OSEC for the implementation of the BE-LCP, P448,999,292.93 or 87% remained unobligated as of September 30, 2020, maybe due to lack of sense of urgency of some SDOs and close monitoring on fund utilization vis-à-vis accomplishments, contrary to the pertinent provisions of DepEd Order No. 018, s. 2020, thus, defeating the urgency and necessity of development, production and provision of learning resources to learners before SY 2020-2021 formally opens in October 5, 2020.

In response to the health emergency brought about by COVID-19, the Department of Education (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.

This policy establishes guidelines that will enable DepEd to provide learning resources in the implementation of 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.

Hereunder are the relevant provisions contained in DepEd Order No. 018, s. 2020 dated July 20, 2020,

We recommend for DepEd Regional Office No. 8 concerned officials:

a) To call up the attention of all SDOs to consider the implementation of BE-LCP with extreme urgency and necessity, to immediately undertake the process of procurement of the required learning materials especially those who have zero obligations;

b) To closely monitor SDOs utilization of funds vis-à-vis

thus:

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

- 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. Xxxx.
- 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 and delivery of SLMs. Xxxx.

D. Policy Implementation on Procedures on the Allocation, Release and Utilization of Funds

- 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 SDOs, the ROs may consider the following parameters, among others:
 - d. Latest enrollment data of each division;
 - e. Actual Special Education Funds (SEF) contributions attributable to the BE-LCP Learning resources component; and
 - f. 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 issuance of Notice of Cash Allocations (NCAs) to cover the cash requirements of the Sub-AROs they received.

V. 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 RO, 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 Program Delivery Unit (EPDU) of the DepEd Central Office. Xxxx.

In compliance with Senate P.S.R. No. 479, a Resolution, Urging the Commission on Audit (COA) to conduct a Special Audit on COVID-19 Related Government Spending, Loans and Donations, and to Release its

their accomplishments and demand the submission of the Statement of Expenditures for consolidation and submission to DepEd Central Office;

c)To continuously gather feedbacks in the implementations of these policies down to the level of schools and ensure adherence to the pertinent provisions of DepEd Order No. 018, s. 2020 in the implementation of the BE-LCP specifically in observing the timelines.

Findings Before the Philippine Congress Begins its Deliberation on the 2021 National Budget, we conducted an audit on the release and utilization of funds for the implementation of the Basic Education-Learning Continuity Plan (BE-LCP).

From the Confirmation Letter received from COA Audit Team of DepEd Central Office, it is disclosed that a total amount of P516,750,000.00 was downloaded by DepEd OSEC to the DepEd Regional Office No. 8 to be downloaded to the thirteen (13) Schools Division Offices for the implementation of BE-LCP. The breakdown is shown in Table 1.

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In addition to this, we sent Confirmation Letters to DepEd Regional Office management and to the 13 SDOs to confirm the correctness of the indicated amount for our reference in audit and in sending back our Confirmation Reply to the COA Audit Team of DepEd Central Office by indicating in a separate column in the Bayanihan Fund Utilization Template the actual allotment downloaded to the 13 SDOs per confirmed and validated Sub-AROs issued.

On October 12, 2020, we issued Demand Letter No. BE-LCP 2020-002 making follow-ups on the submission of Statement of Expenses covering disbursements of the downloaded BE-LCP funds including the Updated Status Report on the Utilization of Bayanihan Funds. It was disclosed that out of the P516,750,000.00 downloaded funds from DepEd OSEC for the implementation of BE-LCP, **P448,999,292.93 or 87% remained unobligated as of September 30, 2020 which is two (2) months more or less from the date of receipt of the funds**, since the date of the RO Sub-AROs for the 1st and 2nd tranches is July 22, 2020 and July 27, 2020, respectively (*see Annex A for details*). Breakdown of unobligated allotment is shown in Table 2.

Table 2. Breakdown of Unobligated Allotment for BE-LCP Implementation

| Name of Schools Division Office (SDO) | Downloaded Amount of Allotment | Obligated Amount | Unobligated Amount | Remarks |
|---------------------------------------|--------------------------------|------------------|--------------------|--|
| 1st Tranche | | | | |
| SDO of Baybay City | 1,159,261.00 | 1,117,950.00 | 41,311.00 | Obligated the amount for bookpaper, waiting for the delivery of printer inks as of 10/8/20 |
| SDO of Biliran | 2,161,394.00 | 0.00 | 2,161,394.00 | No obligation as of 10/12/20 |
| SDO of Borongan City | 858,417.00 | 566,445.00 | 291,972.00 | Balance will be used to purchase additional supplies for in-house reproduction of |

| | | | | LMs |
|-------------------------------|-----------------------|----------------------|-----------------------|---|
| SDO of Calbayog City | 2,107,337.00 | 2,107,327.69 | 9.31 | Balance after obligation |
| SDO of Catbalogan City | 1,215,061.00 | 0.00 | 1,215,061.00 | No obligation as of 9/28/20 |
| SDO of Eastern Samar | 3,096,288.00 | 3,013,850.00 | 82,438.00 | Balance for delivery & retrieval of LMs |
| SDO of Leyte | 14,912,437.00 | 0.00 | 14,912,437.00 | No obligation, procurement is on process, post qualification is on 10/12/20 |
| SDO of Maasin City | 827,008.00 | 511,894.00 | 315,114.00 | Balance for delivery & retrieval of LMs |
| SDO of Northern Samar | 6,726,973.00 | 6,726,973.00 | 0.00 | NOA issued 8/7/20 |
| SDO of Ormoc City | 2,576,606.00 | 2,576,606.00 | 0.00 | Downloaded to schools updated 9/28/20 |
| SDO of Samar (Western Samar) | 4,440,936.00 | 4,297,852.02 | 143,083.98 | Updated as of 9/28/20 |
| SDO of Southern Leyte | 3,820,898.00 | 0.00 | 3,820,898.00 | No obligation as of 9/28/30 |
| SDO Tacloban City | 2,782,377.00 | 2,782,374.00 | 3.00 | Balance after obligation |
| DepEd RO8 | 7.00 | 0.00 | 7.00 | Balance after downloading of funds to SDOs |
| Sub-total | 46,685,000.00 | 23,701,271.71 | 22,983,728.29 | |
| 2nd Tranche | | | | |
| SDO Biliran | 21,377,782.18 | 0.00 | 21,377,782.18 | No obligation as of 10/12/20 |
| SDO of Borongan | 8,511,133.19 | 0.00 | 8,511,133.19 | No obligations as of 9/11/20 |
| SDO of Calbayog | 20,886,255.01 | 0.00 | 20,886,255.01 | For pre-bid Sept. 3, 2020 |
| SDO Catbalogan | 12,009,954.08 | 0.00 | 12,009,954.08 | No obligation as of 9/28/20 |
| SDO of Eastern Samar | 31,752,382.78 | 0.00 | 31,752,382.78 | No obligation as of 10/2/20 |
| SDO of Leyte | 148,429,655.77 | 0.00 | 148,429,655.77 | Procurement is on process post qualification on 10/12/20 |
| SDO of Maasin City | 8,161,581.18 | 0.00 | 8,161,581.18 | No obligation as of 10/2/20 |
| SDO of Northern Samar | 66,839,927.91 | 5,665,026.94 | 61,174,900.97 | NOA issued 8/7/20 but not fully obligated |
| SDO of Ormoc City | 25,402,234.42 | 25,402,234.42 | 0.00 | Fully obligated |
| SDO of Samar (Western Samar) | 45,054,380.19 | 0.00 | 45,054,380.19 | No obligation as of 9/28/20 |
| SDO of Southern Leyte | 37,741,565.48 | 0.00 | 37,741,565.48 | No obligation as of 9/28/20 |
| SDO Tacloban City | 27,456,158.31 | 1,542,674.00 | 25,913,484.31 | Not fully obligated |
| SDO Baybay City | 11,441,989.52 | 11,439,500.00 | 2,489.52 | Updated 10/2/20 |
| DepEd RO8 | 4,999,999.98 | 0.00 | 4,999,999.98 | No obligation as of 10/12/20 |
| Sub-total | 470,065,000.00 | 44,049,435.36 | 426,015,564.64 | |

| | | | | |
|--------------|-----------------------|----------------------|-----------------------|--|
| TOTAL | 516,750,000.00 | 67,750,707.07 | 448,999,292.93 | |
| | 100% | 13% | 87% | |

As shown in the above table, the one highlighted in green, are the nine (9) SDOs and DepEd RO8 with no obligations made for the procurement of learning resources to be provided to learners before the SY 2020-2021 formally opens in October 5, 2020. There are even four (4) SDOs with zero obligations both for 1st and 2nd tranches.

It is noted from the data in the above- table, that maybe some SDOs lack the sense of urgency of undertaking the process of procurement to be able to provide the minimum SY 2020-2021 Quarter 1 SLMs to learners on or before the opening of classes on October 5, 2020. They are even given the flexibility to determine the standard technical specifications in the procurement and delivery of SLMs as provided in item 5.4 of DepEd Order No. 018, s. 2020.

Also observed, that there maybe lack of close monitoring on the utilization of funds vis-à-vis the SDOs accomplishments within the 2-month period before the opening of classes. Because none of them were able to submit the required Statement of Expenditures which shall be submitted to the DepEd Regional Office No. 8 for consolidation and submission to the BLR of DepEd Central Office.

The delay in the utilization of the said funds, defeated the urgency and necessity of providing learning resources to learners in accordance with the mandate of Department of Education in this time of emergency brought about by COVID-19.

Although it is provided in item 6.11 of DepEd Order No. 018, s. 2020 that schools may also use their regular MOOE allocation for the printing and delivery of modules, but the said MOOE funds are not enough to cover all the procurement of supplies and other related expenses for the provision of learning resources for learners during the opening of classes on October 5, 2020, making it hard for the schools principals and teachers to come up with the required learning materials vis-à-vis number of enrollees.

AOM NO. 2020-011
Date: Oct. 29, 2020
(Reviewed by RSA)

3.The Region VIII Emergency Road Map which has been crafted and contextualized as its Learning Continuity Plan (LCP) does not include directives to adopt Distance and Blended Learning (DBL) Modality under the Conservative Scenario specifically the prescribed “Self Learning Modules (SLMs) distribution complemented with Online Distance Learning and TV/Radio-Based Instruction” mandated under DepEd Order Nos. 18 and 19 series of 2020 including the necessities required for its implementation; thus: a) may defeat the intents of BE-LCP relative to the attainment of continuity of learning for learners; and b) put to waste all downloaded funds for the Plan including the Personnel Services allotments for all teaching personnel who are supposed to render lectures as their main duties, whether online or recorded, while Covid-19 subsists.

Regional Memorandum No. 264, s. 2020 provides for the REGION VIII – EASTERN VISAYAS EMERGENCY ROADMAP, crafted to ensure continuity of the delivery of quality educational services by the Division Offices and schools. Its main objective is *“to establish appropriate structures and mechanisms to support education continuity in times of emergencies, crises and or pandemics.”*

We recommend for DepEd Regional Office management to immediately craft the required BE-LCP, whether supplemental or revision, and embed therein the hereunder:

a) Mandatory adoption as LM the prescribed Distance and Blended Learning (DBL) Modality by all the autonomous as well as non-autonomous schools in Region 8. Specifically, said LM shall direct the

Management commented that, on the matter of non-inclusion of directives to adopt Distance and blended Learning (DBL) Modality in the Basic Education-Learning Continuity Plan (BE-LCP) of the region, DepEd Order No. 12, s. 2020 entitled “Adoption of the Basic Education Learning Continuity

This respectfully is our Auditor’s Rejoinder to the Management Comments your Office rendered in connection with our Audit Observation Memorandum (AOM) No. 2020-011 dated October 29,2020 under which the hereunder quoted parts were noted:

a. Page 2, 2nd paragraph, sentence 1: “In view of the particular context of the learners and schools

Enclosures to Dep Ed Order No. 18, s of 2020 on Policy Guidelines for the Provision of Learning Resources in the Implementation of the Basic Education Learning Continuity Plan, provides the hereunder relevant provisions, which state:

“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.**” (emphasis supplied)

“6.6. Expenses related to the conduct of activities x x x for the printing and delivery of SLMs and other learning resources x x x and other expenses to cover supplies for the **development of video and radio scripts/lessons** x x x 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 x x x 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.**” (underscoring supplied)

Dep Ed Order No.019 s. 2020 dated August 20, 2020, under Financing the Operationalization of the Basic Education-Learning Continuity Plan states:

“I. Introduction

Learning must continue even in times of difficulties, in this instance the COVID-19 pandemic” This has been the clarion call of the Department of Education (DepEd) Secretary, x x while the Department confronts the challenges of delivering quality public education services in the midst of the COVID-19 crisis. The Department has embarked on the formulation and adoption of the Basic Education-Learning Continuity Plan (BE-LCP) **to allow learners from Kinder to Grade 12 to continue learning while the threat of COVID-19 lingers.**” (underscoring supplied)

“II- Setting of Planning Parameters and Identification of Funding Requirements

A. Scenarios

Xx x x. However, given the pronouncement of the President that no face-to-face classes will be conducted while there is a pandemic, the major policy assumption considers the **adoption of distance learning delivery modalities in all areas of the country.** Based on this, two (2) scenarios have been developed; first, is the “IDEAL” scenario x x x and second is the “CONSERVATIVE” scenario x x x below summarizes the planning parameters and descriptive

continuous adoption of SLM distribution complemented with Online Distance Learning as well as TV/Radio-Based Instructions under which all teachers are to render lectures whether online or recorded covering all grade levels, subjects and topics involving the SY 2020-2021 or beyond for as long as Covid-19 subsists.

b) **Urgent utilization in full, rather than retention, of all downloaded BE-LCP Funds which must give priority to the provision of hereunder support/necessities:**

1. **Internet Connections at more than one (1) per School or Wifi, whichever is applicable in the area depending on the maximum allowable users per connection, for teachers to be able to conduct virtual lectures, webinars and for the automatic conversion of online into recorded video lectures the latter for learners residing in remote areas that are beyond reach by internet service providers’ signals; which shall cover all grade levels, subjects and topics involving the School Year (SY)**

Plan for School Year 2020-2021 in light of COVID-19 Public Health Emergency” as specified in Part IV-B, page 30 of the Enclosure, that schools can adopt one or a combination of the learning delivery modalities, depending on the COVID-19 restrictions and the background of the learners in the school or locality. Considering the geographical setting of the region, DepEd Region VIII has adopted Distance Learning Modality (DLM). DLM has three types: Modular Distance Learning (MDL), Online Distance Learning (ODL), and Television (TV) Radio-Based Instruction. SDOs and schools are also guided by the Omnibus Guidelines on the Implementation of Community Quarantines, issued by the IATF for the Management of Emerging Infectious Diseases dated October 22, 15 and 8, July 16 and 2, June 25 and 3, and May 15, 2020, as well as the

and IATF Policy x x the region has implemented Modular Distance Learning (MDL) as the main learning delivery modality.” (underscoring supplied)

b. Page 2, 5th paragraph, sentence 1: “Moreover, the region, SDOs and schools shall update their LCPs in harmony x x with Online Distance Learning (ODL), TV-Video/Radio-based Instruction (TV-Video/RBI), and Blended Learning (BDL) as learning delivery modalities in addition to Modular Distance Learning (MDL).” (underscoring supplied)

c. Page 3, 1st paragraph, last sentence: “Nonetheless, as stipulated in Deped Order No. 7, s. 2020 x x and the guidelines issued by IATF as well as the directives of the Office of the President (OP), schools and Community Learning Centers (CLCs) are still given the leeway to adopt one or a combination of these learning delivery modalities.” (underscoring supplied)

d. Page 5, 1st paragraph, sentence 2: “Schools Division Superintendents are

assumptions used under the two (2) scenarios x x:

Scenario 2: Conservative

- Distance and blended learning modality only, no face-to-face; Teachers will report to school regularly (with protocols on health standards)
 - all learners will adopt distance mode and will be provided with modules
 - 100% allocation for Distance Print while 20% on all other Modalities
- Provision of laptop worth 27B for DepEd Personnel (teaching and non-teaching)
- Recalibrate proposal on health standards to exclude immune boosting, and 2020 provision for fluoride (since FY 2019 program is still for implementation)
- No provision for Learning Tools and Equipment using current funds x x x

Comparing the two (2) scenarios x x x, the most DOABLE option for now until the end of the fiscal year is the CONSERVATIVE scenario. Under this option, however, the teachers and learners will have to use the existing ICT equipment already functional at the school, and to institute mechanism on the use and deployment thereof, prioritizing the teachers and learners who have no computers or gadget.

B. Regional BE-LCPs

Regional Offices were required to prepare and submit their respective BE-LCPs defining their strategies to implement and contextualize the national Basic Education – Learning Continuity Plan recognizing the distinct realities in the respective regions/areas of jurisdiction. Based on the Learning Continuity Plans submitted by Regional Directors, operationalizing their respective LCPs would require direct financial assistance from the Central Office due to distinctive conditions of each region. **Xxxx, Regions will need support from Central Office in the printing of Self-Learning Modules, the procurement of ICT equipment and facilities, communication expenses and training funds,** among others. **Xxxx, DepEd also battles in ensuring that education will continue while in the midst of pandemic. This goals requires adequate budget considering that a different way of delivering education will be adopted. Since regions and its operating units, particularly schools, will implement the contextualized BE-LCP, our implementing units deserve all forms of support and assistance to ensure the prompt and smooth implementation of the BE-LCP.”** (underscoring supplied)

Whereas, on different Learning Modalities (LMs) Dep Ed Order No. 12 s of CY 2020 states the hereunder relevant quoted parts:

Item 2:

“In order to provide a clear guidance to all offices, units, schools, and community learning centers

2020-2021 or beyond while Covid-19 still subsists;

- Laptops/computers to be provided for teachers determined as without the said equipment yet as means to make possible the conduct of *online/virtual lectures* including their automatic conversion into recorded lectures for learners residing in remote areas including the rendition of Answers to various Learning Activities that are supposedly given on a per “Grade Level, Subject and Topic” basis which meant involving all grade levels, subjects and topics for SY 2020-2021 and for questions thrown upon them while answering online chat with students/pupils related to their lessons;
- Stable supply of CDs and USBs whichever is economical and effective for use by all teachers in developing recorded video lectures;
- Cable TV Subscriptions for Local Channel Time Slot, if available, for showing recorded video lessons

directives of the Office of the President (OP), in deciding the learning modality/modalities that shall be implemented. In addition, the learners’ context, access, and readiness, as well as the context/situation of the area where the schools are located were taken into considerations.

In view of the particular context of the learners and schools and IATF Policy xx , the region has implemented Modular Distance Learning (MDL) as the main learning delivery modality.

Nevertheless, in response to the recommendation made in the AOM of your good office, the Regional Office issued RM No. 564, s. 2020 entitled “Adoption of Other Learning Modalities to Supplement the Modular Approach.” The issuance of Memorandum is a result of a series of consultations with the stakeholders and the

required to submit the respective requirements for the adoption of the blended learning to the Regional Office x x” (underscoring supplied)

e. Page 5, 2nd paragraph, last sentence: “Teachers and other school personnel shall submit to the school heads documents as proof of their service – Accomplishment Report, Daily Time Records, Home Visitation Reports, subject to Inter-Agency Task Force protocols and other related issuances x x” (underscoring supplied)

f. Page 5, 3rd paragraph, sentence 1: “As provided for in DM-CI-2020-00162 x x teachers in the new normal and while implementing distance learning, still perform teaching-related roles and responsibilities in the absence of the actual classroom instruction x x” (underscoring supplied)

From the foregoing, while your Office at first mandated for the updating of LCPs by its various Operating Units (OUs) in harmony with ODL, TV-Video/RBI and BDL as cited under item (b) hereof, in item (c), it ended with giving OUs

(CLCs) of the Department of Education (DepEd), learners and their parents, partners and stakeholders, the Department developed a Basic Education Learning Continuity Plan (BE-LCP), a package of education interventions that will respond to basic education challenges brought about by COVID-19 x x”

Item 14:

“DepEd is one of the President in his non-negotiable commitment for the health and safety of our learners, teachers and staff. It is the first and most important principle of our BE-LCP. However, the BE-LCP also emphasizes that learning opportunities to our students may be provided through *blended distance learning modalities*, until any prohibition by the DOH, the IATF, or the President for face-to face learning in schools/CLCs is lifted or relaxed.” (underscoring supplied)

Item V-B:

“2. **Distance learning.** This refers to a learning delivery modality where learning takes place between the teacher and the learners who are geographically remote from each other during instruction. This modality has three types: Modular Distance Learning (MDL), Online Distance Learning (ODL), and television (TV)/Radio-Based Instruction.

Modular Distance Learning involves individualized instruction that allows learners to use SLMs in print or digital format, whichever is applicable in the context of the learner, and other learning resources like learners’ materials, textbooks, activity sheets, study guides, and other study materials. x x x

Online Distance Learning features the teacher as facilitator, engaging learners’ active participation through the use of various technologies accessed through the internet while they are geographically remote from each other during instruction. The internet is used to facilitate learner-teacher and peer-to-peer communication. Online learning allows live synchronous instruction. It requires participants to have a good and stable internet connection. It is more interactive than the other types of distance learning the responses are in real-time. The learners may download materials from the internet, complete and submit assignments online, and *attend webinars and virtual classes*. This is practiced effectively by using a Learning Management System or related technologies. The DepEd Commons and DepEd Learning Resource (LR) Portal fall in this category.” (underscoring supplied)

3. **Blended Learning.** This refers to a learning delivery that combines face-to-face with any or a mix of online distance learning, modular distance learning, and TV/Radio-based Instruction x x x

On the other hand, an indispensable part inherent in the duties and responsibilities of Teachers is teaching for which Republic Act (RA) No. 4670 otherwise known as the Magna Carta for Public School Teachers provides the hereunder quoted parts:

which are supposed to be provided with policies concerning their being well coordinated with Schedules of Classes per Grade Level, Subject and Topic;

5. Radio Station Time Slot, if available, for airing recorded lectures which are supposed to be provided with policies concerning their being well coordinated with Schedules of Classes per Grade Level, Subject and Topic; and

6. Monthly mobile load for teachers in case of absence of sufficient internet connectivity or Wifi in their respective schools for the virtual classes and online chat with learners related to their lessons including recording of lectures.

c) Require all Division Offices and autonomous schools to submit their respective requirements for the adoption of the prescribed DBL which shall be quantified as to equipment, facilities or services with indicated purposes including names of teaching personnel that would be their direct recipients which are to include IT equipment and

implementers.

Emerging issues and concerns in the implementation of the learning modalities have surfaced that necessitate the Office to think of viable and doable strategies to mitigate the perceived effects to the teaching and learning scenario and situation. In the connection to this, the Schools Division Offices (SDOs) and Schools are directed to review their respective LCPs and consider the implementation of other learning modalities which shall supplement the modular approach, subject to the availability of resources and the conditions and backgrounds of the learners.

Moreover, the region, SDOs, and schools shall update their LCPs in harmony to DM-CI-2020-00162, with Online Distance Learning (ODL), TV-Video/Radio-based Instruction (TV-Video/RBI), and Blended Distance Learning (BDL) as

leeway to adopt one or a combination of these learning delivery modalities. Furthermore, under item (d) hereof, a directive about adoption of blended learning was erroneously indicated instead of the mandated “Distance and Blended Learning Modality”. By these, we regretfully opine two important erroneous discretions of the Office base on the rendered Comments as follows:

I- Failure in requiring substantial compliance with the mandates of Dep Ed Order No. 18 and 19 dated July 20, 2020 as well as August 20, 2020, respectively, despite the absoluteness of the directives expressed therein specifically with respect to compliance with “online distance learning” wherein the rendition of online or recorded lectures are required in addition to the currently adopted SLMs distribution; and

II. Failure in requiring all teaching personnel to render lectures, whether online or recorded, despite the absoluteness in the directives of both Dep Ed Order Nos. 18 and 19 with respect to the mandate on

Section 2:

“As used in this Act, the term "teacher" shall mean all persons engaged in classroom teaching, in any level of instruction, on full-time basis, including guidance counselors, school librarians, industrial arts or vocational instructors, and all other persons performing supervisory and/or administrative functions in all schools, colleges and universities operated by the Government or its political subdivisions.”

Section 13:

“Teaching Hours. Any teacher engaged in actual classroom instruction shall not be required to render more than six hours of actual classroom teaching a day, which shall be so scheduled as to give him time for the preparation and correction of exercises and other work incidental to his normal teaching duties: *Provided, however,* That where the exigencies of the service so require, any teacher may be required to render more than six hours but not exceeding eight hours of actual classroom teaching a day upon payment of additional compensation at the same rate as his regular remuneration plus at least twenty-five per cent of his basic pay.”

Worthy of emphasis are the provisions of Section 2 of Presidential Decree (PD) No. 1445 otherwise known as the State Audit Code of the Philippines relative to efficient, effective and economical use of government resources as follows:

“Section 2. Declaration of Policy. It is the declared policy of the State that all resources of the government shall be *managed, expended or utilized in accordance with law and regulations, and safeguard against loss or wastage through illegal or improper disposition,* with a view to ensuring *efficiency, economy and effectiveness in the operations of government.* The responsibility to take care that such policy is faithfully adhered to rests directly with the chief or head of the government agency concerned.” (underscoring supplied)

Also, on norms and conduct of public officials and employees, RA 6713 states:

“Section 4 (A) Every public official and employee shall observe the following as standards of personal conduct in the discharge and execution of official duties:

(a) *Commitment to public interest.* — Public officials and employees shall always uphold the public interest over and above personal interest. All government resources and powers of their respective offices must be employed and used *efficiently, effectively, honestly and economically, particularly to avoid wastage in public funds and revenues.* x x x

(c) *Justness and sincerity.* — Public officials and employees shall remain true to the people at all times. They must act with justness and sincerity and shall not discriminate against anyone, especially the poor and the underprivileged. They shall at all times respect the rights of others, and

items (1) to (6) under (b) hereof;

d) **Pre-plan all procurements and fund utilizations/transfers needed for the adoption of DBL which shall be base on items (a) and (c) hereof;**

e) **Allow all Division Offices and School Heads to seek recourse through Local Government Units (LGUs) for certain financial or any other support to make possible the operationalization of the prescribed DBL; and**

f) **If this is possible, all learners within a particular school or area are to adopt similar LMs for uniformity.**

Since an irreplaceable element in the learning process, we also strongly recommend the issuance of mandate through Memoranda or equivalent for the undertaking region wide of lectures by all teaching personnel, *whether on line or recorded based on “per Grade Level on a per subject and topic” which meant covering all Grade Levels and subjects per level as well as topics per subject, for the entire SY of 2020-2021, in addition to the currently practiced Modular Distance Learning of SLMs distribution. This is for purposes of attaining more efficient and effective*

learning delivery modalities in addition to Modular Distance Learning (MDL).

Xxx. Nonetheless, as stipulated in DepEd Order No. 7, s. 2020, DM-CI-2020-00162, and the guidelines issued by IATF as well as the directives of the Office of the President (OP), schools and Community Learning Centers (CLCs) are still given leeway to adopt one or a combination of these learning delivery modalities.

As regards the perceived downfall of the intents of BE_LCP relative to the attainment of continuity of learning for learners, the Office has developed its BE-LCP/Emergency Road Map based on the structure and mechanism to support learning continuity stated in D.O. No. 12, s. 2020. To establish a Key Result Area (KRA)-Based LCP across levels of governance, the Office

adoption of “Distance and Blended Learning Modality” specifically to be carried out supposedly through distribution of Self Learning Modules (SLMs) under Modular Distance Learning complemented with online and educational television and radio based instruction as well as the Blended Learning Modality (BLM) of face to face reporting to schools by teachers.

On Item I, we assert that both rules are clear regarding the absolute and final adoption, rather than as mere option, of “SLMs distribution to be complemented with online and educational television and radio based instruction”. These are made clear under these quoted policies-

i) “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” as provided under item 6.6 of Dep Order No. 18; and

ii) “Scenario 2: Conservative. Distance and blended learning modality only, no face-to face; Teachers will report

shall refrain from doing acts contrary to law, good morals, good customs, public policy, public order, public safety and public interest. x x x" (underscoring supplied)

As part of our performance and compliance audits, the team sent a letter dated October 27, 2020 addressed to the Dep Ed Regional Director requesting a copy of the Contextualized LCP for Dep Ed Region VIII that was submitted to the Office of the Secretary.

Instead of the stated requested document, the OIC – Chief of the Curriculum, Learning and Management Division (CLMD), verbally informed that these were already submitted together with the previously requested Regional Memorandum No. 393, s. 2020 regarding the implemented Learning Modality in DepEd Region VIII.

She further explained to us that it is called the Region VIII – Emergency Roadmap pursuant to Regional Memorandum No. 264, s. 2020 which was crafted and contextualized as their Learning Continuity Plan (LCP), to ensure continuity of the delivery of quality educational services by the Division Offices and schools. Accordingly, it is composed of the following Roadmap: 1) CURRICULUM & INSTRUCTION; 2) EDUCATION SUPPORT SERVICES; 3) QUALITY ASSURANCE; 4) TECHNICAL ASSISTANCE; 5) POLICY, PLANNING & RESEARCH; 6) HUMAN RESOURCE DEVELOPMENT; 7) LEGAL SERVICES; 8) INFORMATION & COMMUNICATION TECHNOLOGY; 9) PUBLIC AFFAIRS; 10) ADMINISTRATIVE SERVICES; AND 11) FINANCE SERVICES.

The stated Region VIII Roadmap is a Key Result Area (KRA)-based document which shall serve as a guide of the Division Offices in developing their own proactive measures or interventions based on the uniqueness and peculiarities of the schools they serve and the needs and abilities of the learners they cater. Hereunder is the pertinent Roadmap with summary of their respective KRA and implementing measures believed to supposedly include the requisites to attain the compulsory development of other distance learning modalities to complement with the currently adopted Self Learning Modules or SLMs as mandated under relevant Dep Ed rules particularly Order Nos. 18 and 19. The details are shown in Table 1.

Table 1. Details of the Concerned Roadmap with their KRA and Implementing Measures

| Key Result Area (KRA) | Implementing Measures |
|---|---|
| CURRICULUM & INSTRUCTION | |
| Management of Curriculum Implementation | To develop and implement programs and strategies to contextualize competencies in the curriculum per learning area including Alternative Learning System (ALS) and other Special Curricular Programs (SCPs) and to realize and actualize the learning standards -Provide Technical Assistance (TA) to Schools Division Offices (SDOs) in ensuring that the Most Essential Learning Competencies (MELCs) of all learning areas across grade levels including ALS competencies and other SCPs e.g. Special Education (SPED) are mapped out, prioritized and marched with appropriate contextualized Learning Resources (LRs) |

implementation of the policies of BE-LCP using Funds allocated therefor including Personnel Services allotments intended to compensate all personnel occupying the Post of Teachers in all schools under the agency.

In addition, due to prohibition of face-to-face classes, as proofs of work accomplishments, each teaching staff is proposed to be required the attachment of Monthly Work Accomplishment or Monthly Schedule of Activities or equivalent into their Daily Time Records (DTRs) which shall indicate the conduct of virtual classes and their recording, otherwise non- rendition of mandated lectures and other services may be concluded in audit which could serve as ground for the suspension of pertinent compensations the liability of which will be shouldered by those directly responsible for the disclosed deficiency. In case of limitation relative to funding requirements, written conveyance of this information to the Dep Ed Secretary is further proposed either for authority or added funds, consonant to Dep Order No. 18 like in the case of procurement of laptops and other equipment needed for the implementation of *online or recorded lectures* considering particularly that their acquisition if costing

has issued to the field Regional Memorandum No. 264, s. 2020 which provides for the Region VIII-Eastern Visayas Emergency Roadmap and formulation of the LCPs of the SDOs. The LCPs of the SDOs focused on the KRAs of the three major Offices – Office of the Schools Division Superintendent (OSDS), Curriculum Implementation Division (CID), and Schools Governance and Operations Division (SGOD). Furthermore, the LCPs of the schools have been developed considering the uniqueness and peculiarities of the community and the needs and abilities of the learners.

Pertaining to the perceived inefficient utilization of funds in the implementation of BE-LCP including the Personnel Services allotments for all teaching personnel and the expectations from teachers who are assumed to conduct

to school regularly (with protocols on health standards) x x the most DOABLE option for now until the end of the fiscal year is the CONSERVATIVE scenario x x" as provided under page 3 Table 2 and page 5 paragraph 3 of Dep Ed Order No. 19; (underscoring supplied)

as such, all are to be directed to conform thereto with all funds provided for BE-LCP to be utilized fully to make the particular "Distance and Blended Learning Modality" (DBLM) a possibility in all schools and grade levels region-wide.

The rationale behind our contention is that online and educational television and radio are the specific distance learning modalities expressed under Dep Ed Order No. 18 which are to co-mingle with the recently adopted region-wide Self Learning Modules (SLMs) distribution. Whereas, finally on top of all contemplated Learning Delivery Modalities, such distance learning modalities are in turn directed under Dep Ed Order No. 19 to absolutely co-mingle with Blended Learning Modality (BLM) as it totally mandates the adoption of the so-called "DBLM" with said BLM

-Conduct online monitoring and evaluation (M& E) on the implementation of the contextualized curriculum re” MELCs of all learning areas across grade levels including ALS competencies and others Special Curricular Programs e.g. SPED

-Conduct virtual validation on the Division Instructional Supervisory Plan (DISP) and Division Instructional Supervisory Accomplishment Report (DISAR) per SDO across learning areas as a way of monitoring the implementation of the contextualized curriculum re: MELCs

To formulate policy localization and recommendations, submit research proposals/concept papers/project designs/advocacy programs for curriculum enhancement and innovations.

-Manage the conceptualization and submission of research and project proposals/concept paper with reference to the issues and concerns re: K to 12 Basic Education Curriculum (BEC) implementation e.g. effectiveness of Alternative Delivery Mode (ADM) and other modes of learning delivery for enhancement and innovation.

-Develop and implement advocacy programs and materials on the K to 12 BEC, ALS, and other SCPs

Curriculum Development and Localization

To monitor development, evaluation/quality-assurance (QA), pilot testing, finalization, and utilization of LR and implementation of the contextualized curriculum.

-Conduct virtual monitoring of the SDO activities re: LR contextualization processes and utilization of contextualized competencies esp. the MELCs per subject area learning delivery, modes, and other Programs, Activities and Projects (PAPs)

-Conduct virtual meeting with the Curriculum and Implementation Division (CID) Chiefs and SDO Education Program Supervisors (EPSs) to utilize and disseminate M&E results validate Regional Monitoring, Evaluation, and Adjustments (RMEA) results, and to resolve issues in the curriculum contextualization and other programs and activities.

-Conduct Online Workshops on LR Contextualization Strategies: ADM Modules Enhancement, Self-Learning Kits (SLK) on Disaster Risk Reduction Management/Climate Change Adaptation (CCA)/ Safe Schools/ Education in emergencies, SLKs on ALS, Madrasah Education Program (MEP), Indigenous Peoples Education (IPED), and other SCPs

Learning Delivery

To manage the contextualization of learning delivery based on the learning context and types of learners

-Conduct Online Capacity-Building (CB) on Managing Multi-Modal Learning Delivery Options (e.g. Face to Face, Blended Learning, Distance Learning, Home Schooling, and Apprenticeship) and Demonstration of Teaching Strategies in Digital Format.

-Conduct virtual monitoring and evaluation/on line survey to SDOs on the adoption of the learning delivery options most suitable to the learners, learning

P15,000 or more is not allowed under item 6.8 of said rule.

lectures as their main duties, whether online or recorded, the Regional Office has issued guidelines and directives to the field on these matters.

In response to the recommendations as stated in the AOM, the Office, through the Office of the Assistant Regional Director (OARD), has issued RM No. 564, s. 2020 (paragraph no. 2-d) requiring SDOs and schools the urgent utilization in full of all BE-LCP downloaded funds, giving priorities to the provision of internet connections, laptops/computers, CDs and USBs, cable TV/subscriptions, and radio station time slot. **Schools Division Superintendents are required to submit the respective requirements for the adoption of the blended learning to the Regional Office,** pre-plan the procurement activities needed for the adoption of the various modalities, engage the LGUs for financial support to make the operationalization of

expressed therein as to require every teacher a face to face reporting to schools not for classroom teaching but in terms of using Information Technology Equipment and tools for the maximum use of these resources. In this instance however, the requisites of Alternative Work Arrangement (AWA) are to be further followed as mandated under pertinent Civil Service Commission rules like its currently issued Memorandum Circular No. 18, s of 2020 dated October 15, 202 particularly items 3.1 and 3.2 thereof with respect to Work From Home as well as Skeletal Work Force, respectively.

On Item II, the Office through its recently issued Regional Memorandum (RM) No. 564 omitted to direct the **rendition by all Teaching Personnel** region-wide of lectures, **whether online or recorded,** even if this process is possible whether or not in remote areas or in places without internet connectivities. This instance occurred despite their being requirements under the mandated “online distance learning” which is directed to necessarily CO-EXIST with SLMs distribution. In fact teachers are merely required to render teaching-related roles and responsibilities rather than

| | | |
|---|----------|---|
| | | context, and other factors to be considered affecting successful learning. |
| | | -Analyze data gathered from the virtual monitoring/online survey on the contextualized learning delivery options to encourage learning innovation. |
| Learning Resource Management | Resource | To conduct inventory of existing Learning Resources (LR) |
| | | -Provide virtual technical assistance to SDOs on harvesting of consolidated reports on the Inventory of the K to 12 Basic Education Curriculum (BEC) LRs |
| | | -Provide technical assistance to SDOs on mapping –out the MELCs vis-à-vis available materials/modules: Alternative Delivery Modes (ADM), ALS (printed @ radio) Open Educational Resources (OER), DepEd Commons, etc. |
| | | To evaluate contextualized LRs and publish the same at the LR Portal |
| | | -Conduct Online Workshop on the Contextualization and Digitization of LRs e.g. ADM Modules, etc. |
| | | -Conduct Online Workshop on the Review/QA of LRs for Uploading at the LR Portal. |
| | | -Publish quality assurance/learning resources at the LR Portal |
| | | To monitor the utilization and implementation of Learning Resources Management and Development System (LRMDS) and enhance capacity of LRMDS implementers |
| | | -Conduct online monitoring on the utilization of the Enhanced Sessions Guides and Slide Decks on LRMDS Processes. |
| Learning Assessment | Outcome | To provide virtual TA to SDOs on the utilization of the contextualized assessment program and RMEA assessment results |
| | | -Require SDOs the full utilization of the Regional Formative Test Item Bank (RTIB) |
| | | -Analyze assessment results from SDOs through RMEA (pinpoint causes and possible interventions to close learning gaps. |
| | | -Provide online TA on SDO initiatives relative to traditional assessment e.g. virtual performance assessment (Information Technology (IT)-based products; video clips of songs and dances, etc.) and portfolio assessment (compilation of all learner’s outputs such as drawings, essays, daily experience /journals, etc.) are utilized which are needed in tracking learning progress to ascertain achievement of the MELCs |
| INFORMATION & COMMUNICATION TECHNOLOGY | | |
| ICT Policies, Programs, and Projects | | To provide appropriate technical assistance to Division, Sections and Units of the Regional Office and SDOs |
| | | - Conduct capacity building for Admin Assistants or support personnel on the use of video or teleconferencing platforms. |
| | | - Craft Webinars and Teleconferencing Guidelines |
| | | -Train Division Information Technology Officers (DITOs) and selected School ICT Coordinators on Basic and Advanced Open Educational Resources (OER) |
| | | -Train DITOs and selected School ICT Coordinators on Proficiency OER. |
| | | -Monitor SDOs implementation of OER. |

BE-LCP possible. In consonance with DM OUF-2020-0614 and DepEd Order No. 32, s. 2020, the Office has issued RM No. 571, s. 2020 entitled “ Criteria in identifying the Recipients on the Provision of Gadgets or Devices in Support of the LCP Implementation.”

Due to the limitations relative to funding requirements for the implementation of MDL, the Regional Office has requested additional funds from the Central Office.

DepEd Regional Office VIII implemented Work from Home Alternative Work Arrangements for teaching personnel in consonance with the provisions stipulated in CSC MC 10, s. 2020, DepEd Order No. 11, s. 2020 and DepEd Memorandum No. 43, s. 2020. These issuances primarily safeguard the health and welfare of both teaching, teaching-related, and non-teaching personnel. **Teachers and other school**

DIRECTLY comply with their main responsibilities of carrying out teaching or lectures, online or recorded, as cited in item (f) hereof.

While DM-CI-2020-00162 and Dep Ed Order No. 7 s. 2020 allow rendition merely of teaching-related duties and discretion by OUs to adopt chosen Learning Delivery Modalities (LDMs), Dep Ed Order Nos. 18 and 19 are absolute in their directives regarding adherence by all to “Distance and Blended Learning Modality” as the LDMs, thus, should be complied with for which available funds and other resources are to be fully utilized if Region 8 is to effectively and efficiently attain the goal of Basic Education Learning Continuity Plan (BE-LCP) while the pandemic subsists considering that in learning the process of teaching by teachers being the sole trained ones, is gravely indispensable.

In view of the aforementioned, all our recommendations embodied in the subject AOM are herein reiterated to include as an added proposed measure, the issuance of further directives at your level regarding rendition of online or recorded lectures by all

| | |
|---|--|
| | -Monitor SDOs implementation of the DepEd Computerization Program (DCP) |
| | -Conduct orientation on Google For Education to DITOs and selected School ICT Coordinators |
| | -Monitor SDOs implementation of Google for Education |
| ICT System and Infrastructure Design and Management | To design and develop ICT systems |
| | -Upgrade the existing Internet Subscription |
| | -Provide mobile data allowance for top management, section and unit heads.5 |

It may be of significance to point out that Dep Ed Order No. 19 is specific that due to financial consideration the Learning Delivery Modality (LM) that shall be adhered to is the so-called **Distance and Blended Learning Modality” (DBL) using Conservative Scenario**. Whereas, in line with such directive, Dep Ed Order No. 18 expressly prescribes the adoption of SLM or Modular Distance Learning (MDL) complemented with Online Distance Learning (ODL) and TV/Radio-Base Instruction (TBI); all three comprising the so-called Distance Learning that have corresponding definitions under Dep Ed Order No. 12 which in turn gives description of Blended Learning (BL) being an LM that combines face-to-face with any or a mix of MDL, ODL and TBI. Whereas, under the Conservative Scenario in Dep Ed Order No. 19, the BL does not require face-to-face teaching with learners. Rather teachers will report to school regularly with protocols on health standards. By these circumstances all schools: a) appear to be without or lesser discretion in selecting which LM is most appropriate; and b) are to embed the rendition of *lectures/teaching* by all occupants of teaching positions in the issued Schedule of Activities/Classes by schools; the latter of which is as a requisite under ODL. In this set up thus, while lecture hours are indispensable, funds for BE-LCP on the other hand must be utilized for the provision of all items and services necessary to put into effect or operationalize on regular basis the mandated DBL being the directed LM. This likewise applies to fund allocations for Personnel Services of all teaching posts who are supposed to render *lectures/teaching services* being their main mandated role per their pertinent Job Descriptions regardless of category.

Yet, if management indeed, which it did so voluntarily presented, only possesses Table I as its BE-LCP although termed as Emergency Roadmap instead of LCP; then, the view that could be raised pertaining thereto is that due to absence therein of any indicated specific mandate re LM the same cannot be concluded as having directed for the full compliance with the prescribed DBL under the Conservative Scenario as the LMs of all schools within Region 8. As indicated per its contents, nothing therein gives information about implementation of DBL using the LM “MDL complemented with ODL and TBI”, whether in the form of directive or mere proposition,

As can be gleaned from the above-table, aside from absence of any hint about compliance with the required preparation of Contextualized LCP as basis for the implementation of the mandated LMs by all schools in Region 8, the stated Emergency Roadmap neither indicate clear and readily understandable implementing measures involving compulsory adoption of any LM which should supposedly direct absolute compliance with the mandated DBL comprising of “MDL complemented with ODL and TBI” as well as requiring all teachers to report to their respective schools regularly to make possible the conduct of *virtual classes* and *webinars* supposedly through the provision of the hereunder necessities, among others, for which funds for BE-LCP are supposedly utilized; viz:

- a) Internet Connections at more than one (1) per School or Wifi depending on the maximum

personnel shall submit to the school heads documents as proof of their service – Accomplishment Report, Daily Time Records, Home Visitation Report, subject to Inter-Agency Task Force protocols and other related issuances.

As provided for in DM-CI-2020-00162 x x teachers in the new normal and while implementing distance learning, still perform teaching-related roles and responsibilities in the absence of the actual classroom instruction x x

In the exigency of the service, teachers extended time and do multi-tasking just to make sure that the learning materials are ready and available on the scheduled date of delivery to the learners. Teachers and administrators are performing their duties and responsibilities, even beyond the call of duty, to implement

teaching personnel to warrant a conclusion in audit that indeed the allocated Personnel Services for such manpower are appropriately as well as validly used consonant likewise to relevant provisions of laws like RA No. 6713 and Section 2 of PD No. 1445 both of which mandate that government resources are to be safeguarded against loss or misuse including their utilization efficiently, effectively and economically. Said online or recorded lectures shall however be supported significantly with the necessities as specified per the said AOM to make their implementation possible using further at all extent, the funds intended for BE-LCP.

On the other hand, we appreciate the issuance by your Office of RM No. 564 dated November 9, 2020. Such, in every aspect, clearly supported our aforesaid AOM which is herein humbly proposed to be updated urgently to include the rendition of online or recorded lectures by all teaching personnel, for it to warrant a conclusion that courses of actions made from your level downward are towards valid and appropriate utilization of funds for the attainment of the intents of BE-LCP as specifically

users each service could provide, whichever is applicable in the area, for teachers to be able to conduct virtual lectures, webinars and for sending recorded video lectures for learners residing in remote areas; which shall cover all grade levels, subjects and topics involving the School Year (SY) 2020-2021;

- b) Laptops/computers to be provided for all teachers as means to make possible the conduct of *online/virtual lectures* including their automatic conversion into recorded lectures for learners residing in remote areas with no existing signal for internet connectivity including the rendition of Answers to various Learning Activities that are supposedly given on a per "Grade Level, Subject and Topic" basis which meant involving all grade levels, subjects and topics for SY 2020-2021 and for questions thrown upon them while answering online chat with students related to their lessons;
- c) Stable supply of CDs or USBs whichever is effective and affordable, for use by teachers in developing recorded video lectures;
- d) Cable TV Subscriptions for Local Channel Time Slot, if available, for showing recoded video lessons which are supposed to be partnered with policies concerning their being well coordinated with Schedules of Classes per Grade Level, Subject and Topic;
- e) Radio Station Time Slot, if available, for airing *recorded lectures* which are supposed to be partnered with policies concerning their being well coordinated with Schedules of Classes per Grade Level, Subject and Topic; and
- f) Provision of mobile load for teachers in case of absence of sufficient internet connectivity or Wifi for the conduct of virtual classes and online chat with learners related to their lessons.

Whereas, information gathered from all Division Offices and autonomous schools conveyed about their adoption of purely Modular Distance Learning through distribution of SLMs allegedly consonant to the directives issued by Dep Ed Region 8. As such no *teaching or any lecture hour* is rendered nor expected from all teaching positions whether through on line or recorded. Neither was there any interaction occurring between teacher and learner under the currently practiced modality. In the practice, pupils and students are merely: a) caused to self-learn using printed modules or those that were retrieved on line through computers/laptops; b) submit answers to questions contained in printed modules or those that were retrieved on line; and c) get scores via on line. Answers to questions embedded in the modules whether distributed online or physically were neither given. Thus, learning in the adopted modality appears absolutely dependent on how the learner interprets or understands the SLMs exactly consonant to its description under item 3.5 of Dep Ed Order No. 18 rather than as how teachers through *lectures* elaborate the topics they contain for their learners.

The Dep Ed Region 8, backed up by Division Offices' as well as School authorities, appears to have caused or influenced the implementation by all autonomous as well as non-autonomous schools of an LM that is contradictory to the mandates on adoption of *distance and blended learning modality* or DBL using the Conservative Scenario directed specifically under Dep Ed Order Nos. 18 and 19 that require SLMs to be complemented by other distance learning modalities specifically Online Distance Learning and TV/Radio-Based

the mandate of the department through the provision of basic quality educational services despite and in spite of the health crisis that the education sector meets these days.

provided in detail under Dep Ed Order No. 18 and other relevant rules.

Instruction which require *online or recorded lectures or virtual classes and webinars*. To add, recorded live lectures were neither resorted to despite the possibility of their adoption which could be applied and distributed to the pupils and students considering the presence of technology even in remote areas, a means that, among others: i) are expected to provide opportunities for students/parents to go back and listen to what they may have missed or did not understand; and ii) provide flexibility for students/parents to pause and re-watch the lectures according to their learning pace and needs.

On the other hand, news through the social media, newspapers, television, radio and even “word of mouth” told that a lot of parents are finding it hard to teach their children for they themselves have not finished elementary grades or illiterates. In addition, while young and still without full awareness of the value of learning, the natural expectation out of the adopted modality is that the absence of interaction through lectures between pupils/students and their respective teachers may not result to learning. Furthermore, even if the SLMs were opted by parents or learners at the onset of classes through survey, none of them was then with ready knowledge about how the said LM will operate including its effects to the learners; thus if indeed voluntarily chosen, said discretion cannot be considered appropriate basis to adopt any of the LMs. Rather, with the Dep Ed Region 8 authorities as the lead, all authorities in the Division Offices and Schools should have focused on Dep Ed rules as well as existing situations in choosing which among the LMs is feasible and valid.

Whereas, despite the non-teaching activities of teachers which in turn are basis for their compensations consonant to RA No. 4670 and other relevant provisions of laws and rules, public funds remained utilized consistently for their salaries and benefits absent any proof of work accomplishments other than the regular sorting and distribution of SLMs. Yet, authorities in Dep Ed appear to have directed such adopted LM through issuance of Memoranda from the Regional Office down to the School Heads base on feedbacks from the latter to the Division Office up to the former.

The non-adoption region wide of the Distance and Blended Learning Modality under the Conservative Scenario mandated in Department Order Nos. 18 and 19 through “SLMs supposedly complemented with other more effective distance learning modalities that require *lectures* like Online distance learning as well as TV/Radio Instruction” despite the existence of such technologies as internet connectivity and mobile phones that could be loaded with so-called “data”, Information Technology (IT) equipment that are available in schools, among others, which are noted existing even in remote areas; may obstruct the attainment of the goal of providing learners with learning continuity intended by the BE-LCP.

Finally, aside from hinting failure in attaining the goals of BE-LCP, the foregoing deficiencies may put to waste the funds intended therefor. Whereas, as the mandatory rendition of lecturing/teaching whether online or recorded by teachers are merely set aside, allocated funds for their benefits under the Personnel Services may likewise result to wasteful uses of said public funds. In these scenarios as Dep Ed Region 8 authorities appear to have caused or influenced their existence either due to absence or lack of clear and specific instructions concerning LMs, invalid implementation of the cited Plan may have to be concluded at the regional level down to the schools. This may also have caused inefficient, uneconomical and ineffective utilization of funds intended therefor including those for the Personnel Services of all teaching personnel. As such, if not immediately resolved, said uses of public funds may require the issuance of appropriate Audit Decisions, among other effects. In addition, the continuous non-compliance with the prescribed DBL may result to administrative as well as other legal consequences on ground of omission of duties and non-conformity with valid rules, among others.

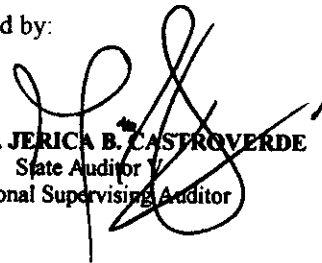
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Prepared by:



JOSEPHINE S. MATUGAS
State Auditor IV

Reviewed by:



ATTY. MA. JERICA B. CASTROVERDE
State Auditor
Regional Supervising Auditor