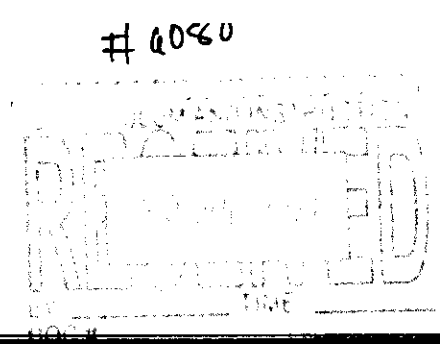


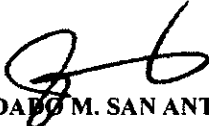



Republic of the Philippines
Department of Education




JOINT MEMORANDUM DM-OUCI-2021-261

TO: REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS

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


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


ANNALYN M. SEVILLA
Undersecretary for Finance

SUBJECT: CLARIFICATION ON DM-OUCI-2021-195 (SUPPLEMENTARY GUIDELINES IN THE UTILIZATION OF DOWNLOADED FUNDS FOR THE PROVISION OF QUARTERS 1 AND 2 LEARNING RESOURCES OF SY 2021-2022) AND PROVISION OF INFORMATION FOR THE CONTINUOUS RESPONSE OF THE DEPARTMENT TO THE PANDEMIC AS REGARDS LEARNING RESOURCES, COMPLIANCE WITH COA RULES AND OTHER REGULATIONS, AND SUBMISSION OF REPORTS

DATE: July 8, 2021

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

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

FUNDING, UTILIZATION AND REPORTING OF STATEMENT OF EXPENDITURE:

A) Sources of Funds

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

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

- a. Balances from the downloaded funds in F.Y. 2020 and F.Y. 2021 for the provision of learning resources, provided that the validity of the said fund has not yet lapsed;
- b. General Administration and Support Service (GASS)-Maintenance and Other Expenses (MOOE) allotment of the SDOs;
- c. Regular MOOE allocations of schools in accordance with DO 15, s. 2020 (Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the Implementation of Basic Education Learning Continuity Plan in Time of COVID-19 Pandemic);
- d. In coordination with the Local Government Units, Special Education Fund may be utilized pursuant to Section 2.1 of Joint Circular No. 2 s. 2020 issued by the DepEd, Department of Budget and Management (DBM), and Department of Interior and Local Government (DILG); and
- e. Balances from funds downloaded for the provision of learning resources such as those under F.Y. 2021 Flexible Learning Options Fund per DM-OUCI 2021029 dated February 2, 2021, DM – OUCI 2021-034 dated February 3, 2021, and DM – OUCI 2021-044 dated February 15, 2021, DM OUCI 2021-060 dated March 10, 2021, DM OUCI 2021-107 dated April 12, 2021, DM OUCI 2021 098 dated April 16, 2021, and DM OUCI 2021-143 dated May 7, 2021, may be used, provided that the provision of learning resources for the identified priority areas are sufficiently covered.

B) Utilization of Funds

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

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

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

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

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

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

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

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

C) Reporting of Expenditures

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

PRODUCTION AND UTILIZATION OF AVAILABLE LEARNING MATERIALS

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

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

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

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

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

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

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

COMPLIANCE WITH COA RULES AND OTHER REGULATIONS:

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

The ROs must likewise ensure compliance of SDOs and schools with pertinent rules in the receipt, inspection, acceptance, and recording of inventory items of learning resources¹, as well as, to ensure that learning resources and other materials and equipment used in production interventions of learning resources are well secured and maintained.

In case of storage of learning resources and equipment, schools must ensure that said materials, like other public properties, are kept in good condition and safeguarded against loss or wastage².

For information and guidance.

Noted by:



LEONOR MAGTOLIS BRIONES
Secretary
Department of Education

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

Annex A

Funds Downloaded for the Provision of Quarters 1 and 2 Learning Resources of SY 2021- 2022 Per DM – OUCI 2021-195 (Supplementary Guidelines in the Utilization of Downloaded Funds for the Provision of Quarters 1 and 2 Learning Resources of SY 2021- 2022)

Region	Total Share of Region
Region 1	90,107,479.00
Region 2	64,671,836.00
Region 3	189,219,174.00
Region 4 – A	236,575,325.00
Region 4 – B	64,146,879.00
Region 5	120,384,131.00
Region 6	146,037,933.00
Region 7	138,592,695.00
Region 8	93,863,466.00
Region 9	74,905,777.00
Region 10	89,481,942.00
Region 11	89,894,302.00
Region 12	88,958,645.00
Region 13	56,681,399.00
CAR	28,142,348.00
NCR	160,131,445.00
TOTAL	1,731,794,777.00

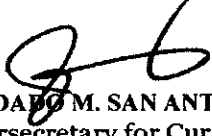



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