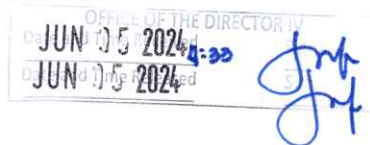
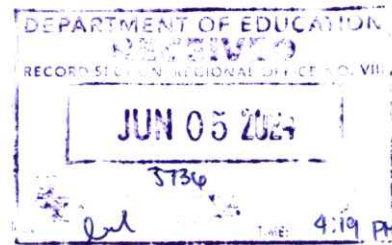




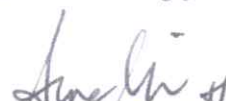
Republic of the Philippines
Department of Education




MEMORANDUM

TO : REGIONAL DIRECTORS
ALL OTHERS CONCERNED

FROM : 
GINA O. GONGONG
Undersecretary for Curriculum and Teaching


ANNALYN M. SEVILLA
Undersecretary for Finance


WILFREDO E. CABRAL
Regional Director
Officer-In-Charge, Office of the Undersecretary
Human Resource and Organizational Development

SUBJECT : GUIDELINES ON THE UTILIZATION OF 2024 PROGRAM
SUPPORT FUNDS (PSF) TO DEPED REGIONAL OFFICES
(ROs) FOR THE IMPLEMENTATION OF THE NATIONAL
LEARNING CAMP (NLC) AND REMEDIAL CLASSES IN
SUPPORT OF THE NATIONAL LEARNING RECOVERY
PROGRAM (NLRP)

DATE : 16 May 2024

1. The National Learning Camp (NLC) is integral to the overarching National Learning Recovery Program (NLRP), encompassing a three (3)- to five (5)-week voluntary program for the three camps. For EOSY break 2024, activities in the Consolidation and Intervention Camps shall be conducted **within three weeks**, instead of five weeks **from July 1 to 19, 2024** in accordance with DepEd Order No. 003, s. 2024, *Amendment to DO 22, s. 2023, Implementing Guidelines on the School Calendar and Activities for the School Year 2023-2024.*
2. The 2024 NLC shall target learners currently enrolled in Grades 1 to 3 and Grades 7 to 10. For Grades 1 to 3, the focus is on improving Reading and Mathematics (RM) skills, while for Grades 7 to 10, the emphasis is on English, Science, and Mathematics (ESM).
3. While NLC is in its phased implementation, schools can conduct Remedial classes for learners in Grades 4, 5, 6, 11, and 12 who did not meet the expectations in



(1) or two (2) learning areas in School Year 2023-2024, including Grades 1 to 3 and Grades 7 to 10 for learning areas other than those offered in the NLC, for them to receive targeted instructional assistance and guidance.

4. In support of the aforementioned activities and to ensure appropriate utilization of the 2024 PSF for the NLC and Remedial Classes, this Memorandum is issued.

General Guidelines on the Utilization of the PSF for NLC and Remedial Classes

5. The implementation of the 2024 NLC and Remedial Classes shall be funded by the remaining Program Support Funds (PSF) from the FY 2023 (R.A. 11936) General Management and Supervision – Maintenance and Other Operating Expenses (GMS-MOOE) downloaded to the Regional Offices (ROs) in the previous NLC implementation. The FY 2023 GMS-MOOE Continuing Funds therefore shall be maximally utilized and shall be augmented with additional funds charged against the FY 2024 (R.A. 11975) Basic Education Curriculum (BEC) Current Funds, subject to the existing budgeting, accounting, auditing, and procurement rules and regulations.
6. Any excess from the FY 2023 GMS-MOOE funds, after the conduct of the 2024 NLC and Remedial Classes; and payment of all eligible expenditures related herein, may be used for other NLRP-related activities.
7. In view of the aforementioned, item no. 2 stipulated in the *Additional Provisions to OUCT-OUF Joint Memorandum on the Guidelines on the Utilization of the 2023 Program Support Funds (PSF) to the Regional Offices (ROs) for the Implementation of the National Learning Camp (NLC) and Other End of the School Year Break Activities Supporting National Learning Recovery Program*, dated November 13, 2023, shall be amended as follows:

The excess funds from the NLC PSF from the 2023 General Management and Supervision-Maintenance and Other Operating Expenses (GMS-MOOE) FY 2023 (R.A. 11936) Continuing Funds shall be used for the payment of meal expenses for Learning Camp Volunteers (LCVs) and for other eligible expenditures that form part of the operational expenses in the implementation of the 2024 NLC and Remedial Classes.

8. The following are the general eligible expenditures and activities to be funded to support the implementation of the 2024 NLC and Remedial Classes, subject to the limitation of funds:
 - A. Printing/reproduction of teaching and learning resources including answer sheets and assessment tools for the learners;
 - B. Payment of meal expenses for LCVs (DepEd and Non-DepEd); and
 - C. Expenses related to the conduct of orientation activities for the implementation of the 2024 NLC.
9. For information and guidance on the eligible expenditure "8.B" above, on the meal expense of LCVs who will serve in the 2024 NLC and Remedial Activities, the provisions in the OUCT-OUF Joint Memorandum on the "Clarification on the Utilization of Additional 2023 PSF for the Implementation of the NLC and Other EOSY Break Activities Supporting NLRP," dated August 04, 2023, are hereby emphasized:

- a. It is reiterated that the funds shall be used to cover the payment of **meal expense** for LCVs who will serve in the NLC and Remedial classes.
- b. The meal expense is **not meal/food allowance** contemplated in existing Commission on Audit (COA) Guidelines which is not in the nature of an allowance to reimburse expense incurred by officials and employees of the government in the performance of their official functions or consideration in the fulfillment of official duty. Food allowance is a form of financial assistance to all officials and employees with the purpose of alleviating the economic condition of employees, whereas the **meal expense provided for both DepEd and Non-DepEd LCVs is meant to defray the meals expense incurred by the DepEd and Non-DepEd LCVs in the performance of their official function/ fulfillment of their official duty during the conduct of the 2024 NLC and Remedial activities.**
- c. The amount of **Php250.00 per day per DepEd or Non-DepEd LCV** is the amount that will be provided to the LCVs to subsidize their expenses for meals during the whole duration of the 2024 NLC and Remedial classes. Thus, the amount may be released directly to the LCV, subject to rules on reimbursement. Reimbursement may be done on a weekly basis.
- d. Amount for reimbursement shall be supported with the following:
 - i. Certificate of Expenses Not Requiring Receipts (CENRR) per COA Circular No.2017-001 (Clarification on the Use of Reimbursement of Expenses Not Requiring Official Receipts (ORs) dated June 2017; and
 - ii. Attendance Sheet, which should be attached to the certification as proof of daily participation in the NLC or Remedial classes supporting the NLRP.

Specific Guidelines on the Eligible Expenditures

10. Below are the details of the general expenditure items in paragraph 8:

A. Printing/reproduction of teaching and learning resources including answer sheets and assessment tools for the learners

- (a) Quality-assured teaching-learning resources for Grades 1 to 3 and Grades 7 to 10 shall be downloaded by the Regional Office (RO) from the folder named **“Ready-to-Print Teaching and Learning NLC Materials”**. Unauthorized printing, uploading, reproduction, distribution, and such other unlawful actions that involve or relate to the sharing of digital files other than the intended recipients and for the intended purpose are strictly prohibited and shall be grounds for the imposition of administrative sanctions, without prejudice to the filing of other appropriate administrative, civil, and criminal actions.
- (b) The technical specifications outlined in **Annex 1-A, 1-B, and 1-C** of this Memorandum shall be adopted for the reproduction and printing of the teaching and learning resources. The page counts provided in the attached annexes are approximate and subject to potential adjustments by the Bureau of Learning Resources (BLR) during the illustration, reformatting, and laying out of the resources.

- (c) Thus, the page counts in the actual materials in the “Ready-to-Print Teaching and Learning NLC Materials” folder shall be adhered to during the procurement.
- (d) School heads shall ascertain the quantity of teaching and learning resources to be printed, subject to validation by the Regional/Division LRMS Supervisors in coordination with NLC Coordinators, and approval by the Schools Division Superintendents/Regional Directors. Prudent measures shall be observed to minimize the reproduction of these resources taking into account factors such as enrollment size, availability of qualified LCVs, and prioritization of learners who are yet to grasp the reading and mathematics foundational skills.
- (e)
- (f) The teaching and learning resources to be printed for the 2024 NLC shall be **non-consumable** and shall be accorded with utmost safekeeping measures to ensure their continued usefulness in subsequent years of NLC implementation or as reference materials. Designated property custodians shall be responsible for including these resources in their inventory records to facilitate proper management and tracking.
- (g) ROs, SDOs, and schools shall prepare execution plans aligned with the procurement mode for printing/reproduction of teaching-learning resources tailored to their contexts. Field offices have the flexibility to explore procurement options, including but not limited to (1) small-value procurement in the SDOs/schools; (2) agency-to-agency procurement across governance levels; or (3) in-house reproduction by SDOs/schools to be done strictly by non-teaching personnel/job order/volunteers, while NLC is on its phased implementation stage.
- (h) Under favorable circumstances determined by the field offices, those who may opt for in-house reproduction of resources may utilize the PSF to acquire printing equipment and materials within the MOOE threshold, including hiring of Job Order personnel for schools with no non-teaching personnel, compliant with the usual government accounting and auditing rules and regulations, subject to the approval of the Regional Directors or the Schools Division Superintendents.
- (i) The budgetary requirement per SDO is determined by the number of learners and LCVs per camp, per learning area, and per Grade level, considering the technical specification in Annexes 1-A, 1-B, and 1-C.

B. Payment of meal expenses for DepEd or Non-DepEd Learning Camp Volunteers

- (a) The set of **Guidelines on the Engagement of Learning Camp Volunteers** attached in **Annex 2** provides the mechanisms, procedures, and standards in the selection, and engagement of LCVs.
- (b) Meal expense is Php 250.00 per day of actual service from Mondays to Fridays per DepEd or Non-DepEd LCV.

- (c) Number of LCVs required is based on the number of learners per camp, per learning area, and per grade level, using the parameters below:
- Intervention Camp: maximum of 10 learners per LCV
 - Consolidation Camp: maximum of 35 learners per LCV
 - Enhancement Camp: maximum of 35 learners per LCV
- (d) Schools Districts through the Public Schools Supervisors (PSDS) shall **explore the possibility of merging enrollments from nearby schools to optimize the services of LCVs**. The table below illustrates a sample of merging of enrollment of a cluster of schools to optimize the services of the LCVs.

| District: 5 | | Grade Level: 7 | | Learning Area: Mathematics | | |
|--------------|----------------------------|----------------|-----------------------------|----------------------------|---------------------------|---------------|
| School | Intervention Camp Learners | LCVs Required | Consolidation Camp Learners | LCVs Required | Enhancement Camp Learners | LCVs Required |
| A | 3 | 1 | 15 | 1 | 12 | 1 |
| B | 5 | | 9 | | 12 | |
| C | 2 | | 10 | | 11 | |
| D | 10 | 1 | 15 | 1 | 34 | 1 |
| E | 5 | 12 | 33 | | 1 | |
| F | 5 | 8 | 24 | | 1 | |
| G | 2 | 1 | 10 | 1 | 11 | 1 |
| H | 6 | | 10 | | 32 | 1 |
| I | 2 | | 15 | | 23 | 1 |
| J | 9 | 1 | 33 | 1 | 12 | 1 |
| Total | | 5 | | 4 | | 6 |

- (e) In case of a shortage of available LCVs, the following **order of priority** of deployment/assignment of LCVs shall be implemented by the SDO.
- i. Priority 1 – Intervention Camp
 - ii. Priority 2 – Consolidation Camp
 - iii. Priority 3 – Enhancement Camp

Example: SDO Ormoc City has the following data in Grade 7 to 10 Mathematics:

| Grade Level | Camp | Required LCVs |
|--------------|---------------|---------------|
| 7 to 10 | Intervention | 45 |
| | Consolidation | 94 |
| | Enhancement | 78 |
| Total | | 217 |

Total No. of Qualified LCVs = 210

Decision:

45 LCVs shall be assigned to Intervention Camps

94 LCVs shall be assigned to Consolidation Camps

The remaining 71 LCVs will be assigned to Enhancement Camps

- (f) ROs and SDOs shall compute the total amount needed to pay the meal expense of LCVs, guided by the inputs from the school and district level:

| Office | Responsibility | Template/Annex |
|-------------------------|---|--|
| School | <p>Identifies and recommends the learners in the learning area per camp.</p> <p>Validates and consolidates, and submits to the District Office the data by grade level, by learning area, and by camp, using the template in Annex 3-C.</p> | <p>Annex 3-A (Grades 1, 2, 3)</p> <p>Annex 3-B (Grades 7, 8, 9, 10)</p> <p>Annex 3-C (Grades 1, 2, 3, 7, 8, 9, 10)</p> |
| District Office | <p>Validates the data submitted by the school heads using the template in Annex 3-D.</p> <p>District office explores the possibility of merging learners from nearby schools of the same camp, learning area, and grade level to optimize the services of LCVs and submits to SDO.</p> | <p>Annex 3-D (Grades 1, 2, 3, 7, 8, 9, 10)</p> |
| Schools Division Office | <p>Consolidates the data of learners in the learning area, by district, by grade level, by camp, using the template in Annex 3-E.</p> <p>Selects the LCVs to be engaged for the 3 camps, in Reading, English, Science, and Mathematics for Grades 1 to 3 and 7 to 10 and approves their engagement through a Volunteer Engagement Agreement (VEA).</p> <p>Decides on the LCV deployment/assignment based on the pre-determined order of priority.</p> | <p>Annex 3-E (Grades 1, 2, 3, 7, 8, 9, 10)</p> |
| Regional Office | <p>Consolidates the budgetary requirement based on data per SDO, considering the availability of funds – putting together the remaining 2023 GMS-MOOE Continuing Funds and Additional PSF charged to BEC 2024 funds. Validates the financial capacity and budgetary requirement per SDO.</p> <p>Approves/modifies/disapproves the budget requirement prepared by the Budget Officer, based on the capacity per SDO.</p> | <p>Annex 3-F (Budgetary Requirement for LCVs per SDO)</p> |

- (g) The data for LCV requirement in **Remedial classes for learners who did not meet the expectations in one (1) or two (2) learning areas in SY 2023-2024 other than those offered in the NLC**, shall likewise be forwarded from schools to districts, to SDO, and RO for them to be considered in the computation of budgetary requirement.

C. Expenses related to the conduct of orientation activities in the implementation of the 2024 NLC

- (a) The budget to be allotted for the conduct of the orientation shall be as follows:

- i. *Orientation for District Facilitators.* This is allocated Php 600.00 per pax for the **5 facilitators per district**. The 5 facilitators per district are as follows: **three (3) facilitators in Grades 7 to 10** (1 English, 1 Science, and 1 Mathematics); and **two (2) facilitators for Grades 1 to 3** (1 Reading and 1 Mathematics). This shall be conducted by the Chief Facilitators who were oriented at the national level, composed of Curriculum Learning and Management Division (CLMD) Chiefs, Curriculum Implementation Division (CID) Chiefs, and Regional Office Education Program Supervisors/Representatives in English, Science, and Mathematics (RO-EPS in ESM/Representatives), who shall strategically organize themselves into teams to cover all the district facilitators for the entire region.
- ii. *Orientation for the LCVs.* This is allocated Php300.00 per LCV, which shall be conducted by the **two (2) teams of facilitators** in each district of the SDOs as follows: (a) **Grades 7 to 10 Team** (1 English, 1 Science, and 1 Mathematics); and (b) **Grades 1 to 3 Team** (1 Reading and 1 Mathematics). The orientation shall be conducted in select schools accessible or strategic to all the LCV participants.

(b) More than one (1) batch of orientation may be allowed in large districts with more than 100 LCVs in a particular learning area and grade level to ensure quality outcomes.

(c) The budget related to the conduct of orientation is the total amount required for the Orientation of District Facilitators and the Orientation of the LCVs, following the allocation per pax as indicated in "a.i. and a.ii."

11. Considering the above eligible expenditure items, SDO accountable officials shall accomplish the template in **Annex 4-A** and submit to RO; while ROs consolidate them using the template in **Annex 4-B**, which will be approved by the **Regional Directors**.

Procedures on the Allocation, Release, and Utilization of Funds

1. Using the data submitted by SDOs, the ROs shall compute the total fund requirements considering the standards stipulated in the three (3) eligible expenditures as given specific details in these implementing guidelines.
2. ROs shall maximize the utilization of the remaining amount of PSF from the FY 2023 (RA 11936) GMS-MOOE Continuing Funds and ensure a 100% utilization rate.
3. Due to limited funds, all ROs are requested to establish mechanisms to regulate and validate data elements to be submitted by the SDOs considering their capacity to implement and achieve the expected deliverables meeting the standards.
4. The Curriculum and Teaching (CT) Strand, through the BLD, shall prepare the allocation and submit the same to the Secretary, through the Office of the Undersecretary for Finance (OUF), to release the funds to the ROs.

5. The Finance Service (FS) - Budget Division in the DepEd Central Office shall process and issue the Sub-Allotment Release Orders (Sub-AROs) necessary to effect the downloading of funds to the ROs.
6. ROs may conduct procurement activities relevant to the allowable expenditures stipulated in this Memorandum. Regional Directors shall determine the most efficient, effective, and practical strategy for procuring the required resources in the implementation of the NLC for their respective regions.
7. If the RO has determined to download funds further to the SDOs, the Regional Director, through its planning, finance, and program teams, shall facilitate the expeditious downloading of funds.
8. After the receipt of Sub-AROs, the Finance office of the ROs shall request the Department of Budget and Management (DBM) counterpart for the issuance of a Notice of Cash Allocation (NCAs) to cover the cash requirements of the Sub-AROs received.
9. The allocation and utilization of funds by all DepEd Implementing Units shall be in accordance with the priorities set in this Memorandum.
10. The use of the funds shall be subject to the existing government budgeting, accounting, auditing, and procurement rules and regulations.
11. The grant of cash advance shall be subject to the rules and regulations on the granting, utilization, and liquidation of cash advances as provided for under Commission on Audit (COA) Circular No. 97-002 dated February 10, 1997, as amended by COA Circular No. 2006-005 dated July 13, 2006.
12. Procurement of resources under these guidelines shall be in accordance with applicable provisions of RA 9184 and its IRR as well as the internal rules and processes of DepEd.
13. In case the downloaded fund is not sufficient to address the actual needs for the purpose, the ROs and SDOs may provide additional fund support from local funds or may venture into partnerships compliant with DepEd rules and regulations.
14. Any excess from the downloaded Basic Education Curriculum (BEC) 2024 funds shall be accounted for to be utilized in the upcoming conduct of NLC 2025.

Monitoring and Reporting

All NLC Coordinators designated by the Regional Directors, in coordination with the Finance Division, shall oversee and monitor the utilization of the aforesaid funds. The Regional NLC Coordinator shall prepare a consolidated Accomplishment Report which shall be submitted to the BLD not later than **August 30, 2024**, through the Google Drive link: <http://tinyurl.com/Regional-NLCReports>.

Submission of the Accomplishment Report shall be closely monitored by BLD to ensure compliance of all regions. The Accomplishment Report template is provided in **Annex 5** of this Memorandum.

For clarifications or inquiries, please contact the Office of the Director of the BLD through email at bld.od@deped.gov.ph or telephone number (02) 8637-4347.

For widest dissemination and strict compliance.

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ATTY. REVSEE A. ESCOBEDO
Undersecretary for Operations