



Republic of the Philippines
Department of Education

AUG 22 2024

DepEd MEMORANDUM
No. **047**, s. 2024

**SUPPLEMENTAL GUIDELINES ON THE UTILIZATION OF ADDITIONAL
DOWNLOADED FISCAL YEAR 2023 FLEXIBLE LEARNING OPTIONS
FUNDS FOR THE PROCUREMENT OF TABLETS**

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

1. The Department of Education (DepEd), through the Curriculum and Teaching Strand-Bureau of Learning Resources (BLR), issues the enclosed **Supplemental Guidelines on the Utilization of the Downloaded Fiscal Year (FY) 2023 Flexible Learning Options (FLO) Funds for the Procurement of Tablets**, as guided by DepEd Order (DO) No. 021, s. 2019, otherwise known as the Policy Guidelines on the K to 12 Basic Education Program.
2. DepEd Order 021, s. 2019 establishes the guidelines that will guide the central, regional, and schools division offices to effectively organize and manage the implementation of the K to 12 Basic Education Program. Likewise, this policy aims to provide a concrete basis for developing programs, policies, and issuances relative to the implementation of the K to 12 Basic Education Program.
3. Republic Act No. 9155 or the Governance of Basic Education Act of 2001 declares that the State shall protect and promote the right of all citizens to quality basic education and to make such education accessible to all. Likewise, it shall include alternative learning systems for out-of-school youth and adult learners. Hence, DepEd, through the BLR, shall download funds amounting to **Five Hundred Eighty-One Million Four Hundred Seventy-Five Thousand Pesos (P581,475,000)** to the regional offices (ROs), except Bangsamoro Autonomous Region in Muslim Mindanao (BARMM), for the procurement of tablets primarily for learners enrolled in the Open High School Program (OHSP) and/or secondary-level learners residing in areas that are at high-risk or prone to natural hazards which are usually placed under Alternative Delivery Mode (ADM), and learners in the Alternative Learning System (ALS) in Basic Literacy Program (BLP), Accreditation and Equivalency (A&E) Program (Elementary and Junior High School Levels). This is in consideration of the fact that the learning tablets will be more beneficial to and will highly be utilized by said learners due to the subjects and activities offered to the secondary level. The allocation of funds is provided as Annex A in the attached Enclosure.

4. The DepEd Computerization Program (DCP), as stipulated in DO 016, s. 2023 titled Revised Guidelines on the Implementation of the Department of Education Computerization Program, covers the provision of Information and Communications Technology (ICT) packages and tablet and laptop versions, and aims for all learners and teachers to be ICT literate and competent in using ICT-based tools, with learners, teachers, and teaching-related and nonteaching personnel as its target beneficiaries.


5. As differentiated from the abovementioned program, this fund shall mainly focus on OHSP learners, those who are residing in far-flung locale and areas that are at high-risk or prone to natural hazards, and learners in ALS in BLP to address and cater to the needs of ADM and ALS learners.

6. The guidelines shall establish the procedures and basis for the release, allocation, utilization, procurement, and liquidation of the 2023 FLO Funds.

7. For more information, please contact the **Bureau of Learning Resources**, Ground Floor, Bonifacio Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City, through email at blr.od@deped.gov.ph or at telephone number (02) 8634-1072.

8. Immediate dissemination of this Memorandum is desired.

By Authority of the Secretary:


GINA O. GONONG
Undersecretary



Encl.:
As stated

References:
DepEd Order No. 012, s. 2022 and (Nos. 023 and 016, s. 2023; and 021, s. 2019)

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

BUREAUS AND OFFICES
FUNDS
POLICY
PROCUREMENT
SCHOOLS

*



(Enclosure to DepEd Memorandum No. **047**, s. 2024)

**SUPPLEMENTAL GUIDELINES ON THE UTILIZATION OF THE DOWNLOADED
FISCAL YEAR 2023 FLEXIBLE LEARNING OPTIONS FUNDS FOR THE
PROCUREMENT OF TABLETS**

I. Introduction

Republic Act (RA) No. 9155, otherwise known as the *Governance of Basic Education of 2001*, provides that the State shall protect and promote the right of all citizens to quality basic education and to make such education accessible to all. Likewise, it shall also include alternative learning systems (ALS) for out-of-school youth and adult learners.

As stated in DepEd Order (DO) No. 46, s. 2006, or the *Guidelines on the Pilot Implementation of the Open High School Program (OHSP)*, OHSP is an alternative mode of delivering secondary education for both public and private schools. It puts utmost priority on independent, self-paced, and flexible study for learners who are unable to begin or complete secondary education due to certain challenges including, among others, time, distance, physical impairment, financial difficulties, and social or family problems.

As defined in RA No. 11510, otherwise known as the *Alternative Learning System (ALS) Act*, ALS is a parallel learning system that provides a viable alternative to the existing formal education instruction. It encompasses both nonformal and informal sources of knowledge and skills.

In accordance with the goals set by Education for All (EFA), the Department of Education (DepEd) remains dedicated to its mission to promote the right of every Filipino learner to quality, equitable, culture-based, and complete basic education by ensuring that learners, both inside and outside the formal system, are provided with equal educational opportunities to access the needed basic education competencies, knowledge, and skills in order for them to realize their full potential and become responsible and productive life-long learners.

As time progresses and with the advent of information technology as another form of learning and communication, the provision of tablets as an assistive tool is deemed necessary as it provides opportunities for learners outside the formal system, particularly those who are challenged by financial difficulties, time, geographical distance, natural disasters, poor health condition, social and family concerns, and the like, to gain and access the necessary basic education with flexibility. This shall warrant learners, particularly those enrolled in OHSP, those residing in areas that are at high-risk or prone to natural hazards, and ALS learners in the Basic Literacy Program (BLP) and Accreditation and Equivalency (A&E) Program, who have less teacher interaction and technical support, to have the same developed knowledge, skills, and attitude as learners in the traditional school.

These supplemental guidelines, in accordance with DO No. 12, s. 2022, set the parameters for the standards, technical specifications, basis of allocation, downloading procedures, utilization, and liquidation of funds for the procurement of tablets for learners in OHSP, those residing in areas that are at high-risk or prone to natural hazards, and ALS learners subject to existing budgeting, accounting, auditing, and procurement rules and regulations and internal policies of the department to guide the field offices.

II. Scope and Coverage

These policy guidelines shall cover the downloading of Fiscal Year (FY) 2023 FLO Continuing fund. Moreover, it shall be noted that said additional downloaded 2023 FLO Fund is not covered by the Special Provision of 2023 General Appropriations Act (GAA) on the provision of Self-Learning Modules (SLMs).

Further, procurement of tablets shall only be for learners enrolled in OHSP and/or secondary-level learners under the ADM residing in areas that are at high-risk or prone to natural hazards, and ALS learners. It is essential to note that no duplication of distribution of tablets shall occur, in case the OHSP learner is likewise categorized under ADM learners residing in areas that are at high-risk or prone to natural hazards.

III. Definition of Terms

- 1. Alternative Delivery Mode (ADM)** refers to the nontraditional education program recognized by the DepEd which applies a flexible learning philosophy and a curricular delivery program that includes non-formal and informal sources of knowledge and skills. An alternative delivery mode may include the use of facilitator-aided and interactive self-instructional print and audio-based learning materials, video tapes, face-to-face structured learning groups, semi-structured and unstructured discussions, one-on-one tutorials, study groups and self-learning groups, demonstration sessions, home visits, mentoring, and remediation.¹
- 2. Alternative Learning System (ALS) learners** refer to out-of-school children in special cases, out-of-school youth, and out-of-school adults which include, among others, indigenous peoples, learners with disabilities, teenage mothers, socioeconomically disadvantaged learners, children in conflict with the law, persons deprived of liberty, rebel returnees, learners in emergency situations, and other marginalized sectors who have not completed basic education and are enrolled in the ALS Program.

¹ Republic Act No. 10618, An Act Establishing Rural Farm Schools as Alternative Delivery Mode of Secondary Education and Appropriating Funds Therefor, Sec. 3 Definition of Terms, a.

3. Natural hazards refer to the natural processes or phenomena that may cause loss of life, injury or other health impacts, property damage, social and economic disruption, or environmental degradation.

4. Open High School Program (OHSP) is an alternative mode of delivering secondary education for both public and private schools. It puts premium on independent, self-pacing and flexible study to reach learners who are unable to start or complete secondary education due to problems of time, distance, physical impairment, financial difficulties, social or family problems.

It is part of the DepEd's alternative secondary education program to provide access to secondary education through the open learning modality.²

5. Tablet is a wireless, portable device with a touchscreen interface that is typically smaller than a notebook computer but larger than a smartphone.

IV. Policy Statement

This DepEd Memorandum establishes the guidelines and procedures, as guided by DO No. 021, s. 2019, that will enable DepEd to provide relevant learning resources, particularly the learning tablets, in support to DepEd's mandate to make quality basic education accessible to all.

Likewise, this DepEd Memorandum aims to standardize the guidelines and establish a mechanism for DepEd to strengthen the ADM and ALS and ensure that all learners, both inside and outside the formal system, are given equal educational opportunities to attain quality basic education.

V. Procedures and Standards

A. Allocation of Funds, Release, Utilization, and Reporting of Financial and Physical Accomplishments

The release and utilization of the funds shall be guided by the following considerations:

1. The Office of Undersecretary for Curriculum and Teaching (OUCT) shall determine the allocation based on the latest number of learners in OHSP and/or secondary level learners under ADM residing in areas that are prone to natural hazards, and ALS learners. Likewise, the Office shall issue allocations in all regions except BARMM, and shall submit a request to the Office of the Undersecretary for Finance (OUF), to approve and release the funds to ROs.
2. The ROs and/or Schools Division Offices (SDOs), through their respective Curriculum and Learning Management Division (CLMD) for ROs and

² Republic Act No. 10665, An Act Establishing the Open High School System in the Philippines and Appropriating Funds Therefor, Sec. 4. Establishment of the Open High School System (OHSS)

Curriculum Implementation Division (CID) for SDOs, shall facilitate the procurement of supply and delivery of tablets as assistive devices primarily for learners in OHSP and/or those residing in areas that are at high-risk or prone to natural hazards, and ALS learners. Moreover, ROs are given the flexibility to determine the OHSP learners and/or schools, and ALS learners that must be given utmost priority and shall likewise coordinate with their respective SDOs on the target allocation of procured materials.

3. In the event that the RO has determined to further download the fund to the SDOs, the Regional Director, through its planning, finance, and program teams, shall be responsible for determining the most equitable distribution of the fund among the SDOs.
4. The ROs or SDOs, as the case may be, may conduct any applicable procurement modality, pursuant to Republic Act (RA) No. 9184, or the *Government Procurement Reform Act* and its Revised Implementing Rules and Regulations (RIRR), and Department of Information and Communications Technology – Information Systems Strategic Plan (DICT-ISSP) rules and regulations.
5. The procurement and use of said devices shall be subject to existing guidelines on the acquisition, distribution and/or issuance, use, and return of semi-expendable supplies and equipment. The minimum technical specifications to be followed and adopted in the procurement of tablets, as vetted by the Information and Communication and Technology Services (ICTS), are attached hereto as **Annex “B.”**
6. In the utilization of funds, the ROs and SDOs, as the case may be, shall comply with existing government budgeting, accounting, auditing and procurement laws, rules, and regulations.
7. The Budget Division of Finance Service of the DepEd Central Office (CO) shall facilitate the immediate processing and issuance of the Sub-Allotment Release Orders (Sub-AROs).
8. After the receipt of the Sub-AROs, the Finance Office of the ROs or SDOs shall request from the Department of Budget and Management (DBM) – ROs for the issuance of Notice of Cash Allocation (NCA) to cover the cash requirement of the Sub-AROs received from DepEd CO.

B. Inspection, Acceptance, Delivery, and Documentation/Recording

The inspection of procured items shall be consistent with DO No. 41, s. 2021 (*The Inspection and Acceptance Protocols for the Procurement of Goods in the Department of Education*); DO No. 027, s. 2020 (*Guidelines on the Reconstitution of Inspectorate Team in the Department of Education Central Office, Regional and Schools Division Offices, and School*); DO No. 42, s. 2018 (*Updated Guidelines on Delivery, Inspection, Acceptance, and Recording of DepEd Procured Assets*); DO No. 5, s. 2010 (*Guidelines on Inspection of DepEd Deliveries*); and DO No. 45, s. 2006 (*Guidelines on Delivery, Inspection and Acceptance and Recording of All Properties, by DepEd Central Office and DBM*)

Procurement Service) and other relevant issuances which may be herein after be issued appropriately.

C. Authorized User

The tablet is intended for learners enrolled in the OHSP and/or for secondary-level learners under ADM residing in areas that are at high-risk or prone to natural hazards, and ALS learners.

The use of tablet shall adhere to and be guided by DO No. 95, s. 2010 or the *Guidelines on the Proper Use of Computer and Network Facilities in All DepEd Administrative Offices and Schools*). Hence, the student and the parent and/or guardian shall accomplish and execute the Code of Conduct Contract attached hereto as **Annex "C,"** prior to the issuance of the device. Relative to this, the respective RO and/or SDO Learning Resource Education Program Supervisors, and Regional and Division ALS Focal Persons shall likewise ensure that electronic version of Self-Learning Modules (SLMs)/ALS modules, audio-visual materials, and other e-learning resources are stored in the tablets before distributing to schools and School-Based Learning Centers (SBLCs).

Further, the use of tablet to be issued shall be included in the Learning Contract to be signed by the School Head, parents/legal guardian, and the OHSP Learner and/or High School ADM Learner residing in areas that are at high-risk or prone to natural hazards, and ALS learners. The ALS learners shall only use the tablets during in-person conduct of ALS classes.

The DepEd, through the Bureau of Learning Delivery (BLD) and the Bureau of Alternative Education (BAE), shall issue a separate memorandum for the learning contract which shall include details relative to the SLMs/ALS Modules to be included in the tablet, the dates they were released and retrieved, as well as instructions on how the learner shall use the tablet with the modules.

D. Safekeeping and Maintenance

The School Head of the recipient school is responsible for the safekeeping of the devices, including the tablets for ALS learners, in coordination with the School Property Custodian and ALS teachers in charge of the SBLCs. The Division and/or School IT Personnel shall assist with the repair and maintenance of the non-working and out-of-warranty. The cost of parts to be replaced shall be charged to the school's Maintenance and Other Operating Expenses (MOOE) subject to the usual accounting and auditing rules and regulations, for out-of-warranty tools.

For damaged devices that are still covered by or is still within the warranty period, the supplier shall be charged only when the parts of the tablet were defective. However, it will not be covered by the warranty if the user was responsible for the damage.

✱

E. Monitoring, Evaluation, and Reporting of Expenditure

The BLR, in coordination with the BLD and BAE, shall monitor and continuously gather feedback on the implementation of this Guidelines. Additional guidelines may be issued by the OUCT regarding the utilization of the procured assistive electronic tool based on the needs analysis from the field.

In the event of SDO procurement, the SDOs, through their respective Learning Resource (LR) Supervisors and the Division ALS Focal Persons of the CID, shall submit to their respective ROs a report on the following:

- a. Number of tablets procured,
- b. Amount of Tablets per Unit Procured,
- c. List of Recipient Schools,
- d. Number of Recipient OHSP Learners, and
- e. Number of Recipient ADM Secondary Level Learners in Natural Hazard Prone Areas.

ROs shall collate said report submitted by their SDOs and submit a consolidated one to the Bureau of Learning Resources – Office of the Director (BLR-OD) through email address at blr.od@deped.gov.ph.

In case of RO procurement, the RO shall submit the same reports to the abovementioned email address.

The template to be observed is attached as **Annex “D.”** Likewise, the ROs are expected to update and input the same data in the Progress Monitoring Report (PMR).

VI. Effectivity

This Memorandum shall take effect immediately upon its approval. All other orders, issuances, rules, and regulations which are inconsistent with the provisions of these guidelines are repealed and rescinded accordingly.

VII. References

Republic Act No. 9155 (*An Act Instituting a Framework of Governance for Basic Education, Establishing Authority and Accountability, Renaming the Department of Education, Culture and Sports as the Department of Education, and for Other Purposes*)

Republic Act No. 10665 (*An Act Establishing the Open High School System in the Philippines and Appropriating Funds Therefor*)

Republic Act No. 10618 (*An Act Establishing Rural Farm Schools as Alternative Delivery Mode of Secondary Education and Appropriating Funds Therefor*)

DepEd Order No. 12, s. 2022 (*Policy Guidelines for the Provision of Learning Resources and Needed Devices and Equipment and Funding Relevant Activities for the Implementation of Basic Education – Learning Continuity Plan*)

DepEd Order No. 14, s. 2023 (*Policy Guidelines on the Implementation of the National Learning Camp*)

DepEd Order No. 46, s. 2006 (*Guidelines on the Pilot Implementation of the Open High School Program (OHSP)*)

DepEd Order No. 16, s. 2023 (*Revised Guidelines on the Implementation of the Department of Education Computerization Program*)

DepEd Order No. 41 s. 2021 (*The Inspection and Acceptance Protocols for the Procurement of Goods in the Department of Education*)

DepEd Order No. 027, s. 2020 (*Guidelines on the Reconstitution of Inspectorate Team in the Department of Education Central Office, Regional and schools Division Offices, and School*)

DepEd Order No. 42, s. 2018 (*Updated Guidelines on Delivery, Inspection, Acceptance, and Recording of DepEd Procured Assets*)

DepEd Order No. 5, s. 2010 (*Guidelines on Inspection of DepEd Deliveries*)

DepEd Order No. 45, s. 2006 (*Guidelines on Delivery, Inspection and Acceptance and Recording of All Properties, by DepEd Central Office and DBM Procurement Service*)

DepEd Order No. 95, s. 2010 (*Guidelines on the Proper Use of Computer and Network Facilities in All DepEd Administrative Offices and Schools*)

ANNEX A – ALLOCATION LIST FOR ADM

REGION	AMOUNT	INDICATIVE QUANTITY OF TABLETS
Region I	7,395,000	493
Region II	5,460,000	364
Region III	11,940,000	796
Region IV-A	23,280,000	1,552
Region IV-B	14,475,000	965
Region V	40,890,000	2,726
Region VI	16,455,000	1,097
Region VII	31,230,000	2,082
Region VIII	5,880,000	392
Region IX	11,550,000	770
Region X	23,370,000	1,558
Region XI	12,270,000	818
Region XII	14,925,000	995
CARAGA	9,315,000	621
CAR	1,290,000	86
NCR	44,055,000	2,937
Grand Total	273,780,000	18,252

Note:

*The computation is based on the number of learners enrolled in the Open High School Program (OHSP) for School Year (SY) 2022-2023, as reflected in the LIS as of January 10, 2023, and on the total number of enrollment from high risk disaster-prone areas based on the Basic Education Information System Data as of SY 2021-2022, as reported by the Disaster Risk Reduction and Management Service, multiplied by the possible maximum price per tablet with delivery cost amounting to Php 15,000.00.

ALLOCATION LIST FOR ALS

REGION	AMOUNT	INDICATIVE QUANTITY OF TABLETS
Region I	27,975,000	1,865
Region II	17,100,000	1,140
Region III	26,100,000	1,740
Region IV-A	29,250,000	1,950
Region IV-B	8,550,000	570
Region V	9,900,000	660
Region VI	23,475,000	1,565
Region VII	32,850,000	2,190

fk

Region VIII	20,325,000	1,355
Region IX	9,000,000	600
Region X	19,425,000	1,295
Region XI	29,250,000	1,950
Region XII	13,950,000	930
CARAGA	14,445,000	963
CAR	18,900,000	1,260
NCR	7,200,000	480
Grand Total	307,695,000	20,513

Note:

*The computation is based on the results of the Community Learning Center (CLC) Inventory which covers ten (10) percent (%) of the School-Based Learning Centers where there is no available computer/laptop multiplied by thirty (30) which is the ratio per CLC multiplied by the possible maximum price per tablet with delivery cost amounting to Php 15,000.00. (CLC:Tablet Ratio -1:30).

ANNEX B

MINIMUM TECHNICAL SPECIFICATIONS FOR TABLETS

PARTICULARS	TECHNICAL SPECIFICATIONS
CPU/Processor	<ul style="list-style-type: none"> • Octa-core with 4x1.8 GHz and 4x2.3 GHz CPU
Operating system	<ul style="list-style-type: none"> • Any Operating System Technology that is compatible with the unit/tablet
RAM	<ul style="list-style-type: none"> • 4 GB
Storage	<ul style="list-style-type: none"> • 64 GB internal
SD Card Support	<ul style="list-style-type: none"> • MicroSD (Up to 256GB)
Battery Capacity	<ul style="list-style-type: none"> • 5,000 mAh
Battery Type	<ul style="list-style-type: none"> • Li-Polymer
Screen Size	<ul style="list-style-type: none"> • 10.1" IPS LCD Display
Screen Resolution	<ul style="list-style-type: none"> • 1280x800 pixels
Camera Front	<ul style="list-style-type: none"> • 5.0 MP Fixed Focus
Camera Rear	<ul style="list-style-type: none"> • 8.0 MP Auto-Focus
Interface	<ul style="list-style-type: none"> • Type - C USB 2.0
Audio Port	<ul style="list-style-type: none"> • 3.5mm Stereo
Connectivity	<ul style="list-style-type: none"> • Wi-Fi 802.11 a/b/g/n/ac 2 • Bluetooth • GPS
Sim Card	<ul style="list-style-type: none"> • Nano-SIM
Other Requirements	<ul style="list-style-type: none"> • Must be NTC type approved with matching unique product serial number/grant of equipment conformity
	<ul style="list-style-type: none"> • The brand offered must be an international brand with at least 7 years of presence in the local market and global presence in at least 3 countries
	<ul style="list-style-type: none"> • Bidder must be an Authorized Reseller • Certificate of Dealership must be presented for the brand quoted
	<ul style="list-style-type: none"> • The bidder must have a partner with at least two (2) authorized service centers in different provinces in the region they are bidding for
	<ul style="list-style-type: none"> • ISO 9001:2015, 12004 Certificates from the manufacturer
	<ul style="list-style-type: none"> • Warranty Certificate from Supplier/Manufacturer
	<ul style="list-style-type: none"> • 1-year warranty for parts, labor, and carry-in service • DepEd logo shall display during system start-up and embossed in the back part

Inclusions	<ul style="list-style-type: none"> • Case to fit the device and a pocket for the keyboard
	<ul style="list-style-type: none"> • Bluetooth Keyboard
	<ul style="list-style-type: none"> • Device Charger (Type – C)
	<ul style="list-style-type: none"> • Manual in the English language
Device Management Application	<ul style="list-style-type: none"> • Pre-installed with a Mobile Device Management (MDM) software compatible with the device operating system which shall allow whitelisting of applications to be installed • Device user must have no control to install or deactivate the MDM software • End User must be provided with proper training on the admin panel of the MDM software

ANNEX C

**TABLET USAGE
CODE OF CONDUCT CONTRACT**

I will:

1. Talk with my teacher and parents to learn the rules for using the tablet.
2. Use the tablet in a responsible and ethical manner.
3. Never give out information about my username/account name and password to avoid the unauthorized use of the tablet.
4. Never use the tablet for unofficial purposes.
5. Never use or copy files that are not authorized by the owner.
6. Never install or copy personal files onto the tablet without the knowledge of the teacher.
7. Never install or download any pirated or unauthorized software.
8. Never play games especially without the consent of the teacher.
9. Ask for the guidance of the teachers for doubtful activities which will need the use of the tablet.
10. Let my teacher and/or parents know my Username and Password (if there's any) listed below:

_____	_____
_____	_____
_____	_____

Name and Signature:

Learner _____	Date _____
Parent and/or Guardian _____	Date _____
Teacher _____	Date _____

15

ANNEX D

Region: _____

TABLETS FOR OHSP LEARNER AND/OR LEARNER RESIDING IN AREAS THAT ARE AT HIGH-RISK OR PRONE TO NATURAL HAZARDS

Number of Tablets Procured	Amount of Tablets per Unit Procured	List of Recipient Schools	Number of Recipient OHSP Learners	Number of Recipient ADM Secondary Level Learners in Natural Hazard Prone Areas
1.				
2.				
3.				
4.				
5.				

*Please add rows as needed.

TABLETS FOR ALS LEARNERS

Number of Tablets Procured	Amount of Tablets per Unit Procured	List of Recipient SBLCs	Number of Recipient ALS learners
1.			
2.			
3.			
4.			
5.			

*Please add rows as needed.