



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
**SCHOOLS DIVISION OF BOHOL**

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**Office of the Schools Division Superintendent**

August 15, 2023

**DIVISION MEMORANDUM**

No. 0374 s, 2023

**CLARIFICATION ON THE UTILIZATION OF ADDITIONAL 2023 PROGRAM SUPPORT FUNDS FOR THE IMPLEMENTATION OF THE NATIONAL LEARNING CAMP (NLC) AND OTHER END OF THE SCHOOL YEAR (EOSY) BREAK ACTIVITIES SUPPORTING THE NATIONAL LEARNING RECOVERY PROGRAM (NLRP)**

To: Assistant Schools Division Superintendents  
Chiefs CID and SGOD  
Education Program Supervisors  
Public Schools District Supervisors/Acting Schools District Supervisors  
Public Elementary and Secondary School Heads  
All Others Concerned

1. Attached is Regional Memorandum No. 0579, s. 2023 titled “**Clarification on the Utilization of Additional 2023 Program Support Funds for the Implementation of the National Learning Camp (NLC) and other End of the School Year (EOSY) Break Activities Supporting the National Learning Recovery Program (NLRP)**” for information and guidance of all concerned.
2. Immediate and wide dissemination of this Memorandum are enjoined.

**EVANGEL M. LUMINARIAS PhD, CESO V**  
Schools Division Superintendent 



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Republic of the Philippines  
**Department of Education**  
REGION VII - CENTRAL VISAYAS

Office of the Regional Director

AUG 12 2023

REGIONAL MEMORANDUM

No. **0579**, s. 2023

**CLARIFICATION ON THE UTILIZATION OF ADDITIONAL 2023 PROGRAM SUPPORT FUNDS FOR THE IMPLEMENTATION OF THE NATIONAL LEARNING CAMP AND OTHER END OF THE SCHOOL YEAR (EOSY) BREAK ACTIVITIES SUPPORTING THE NATIONAL LEARNING RECOVERY PROGRAM (NLRP)**

To: Schools Division Superintendents  
Assistant Schools Division Superintendents  
All Others Concerned

1. For the information and guidance of all concerned, attached is a copy of the Joint Memorandum entitled "Clarification on the Utilization of Additional 2023 Program Support Funds for the Implementation of the National Learning Camp and Other End of the School Year (EOSY) Break Activities Supporting the National Learning Recovery Program (NLRP)" issued by the Offices of the Undersecretary for Finance and the Undersecretary for Curriculum and Teaching.
2. Immediate and wide dissemination of this Memorandum is desired.

  
**SALUSTIANO T. JIMENEZ JD, EdD, CESO V**  
Director IV  
Regional Director

STJ/FYA/FD/shs



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Republic of the Philippines  
**Department of Education**

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**JOINT MEMORANDUM**

**TO : REGIONAL DIRECTORS  
REGIONAL AND DIVISION FINANCE OFFICERS  
ALL OTHERS CONCERNED**

**FROM : GINA G. GONONG**  
Undersecretary for Curriculum and Teaching

**ANNALYN M. SEVILLA**  
Undersecretary for Finance

**SUBJECT : CLARIFICATION ON THE UTILIZATION OF ADDITIONAL 2023  
PROGRAM SUPPORT FUNDS FOR THE IMPLEMENTATION OF THE  
NATIONAL LEARNING CAMP AND OTHER END OF THE SCHOOL  
YEAR (EOSY) BREAK ACTIVITIES SUPPORTING THE NATIONAL  
LEARNING RECOVERY PROGRAM (NLRP)**

**DATE : August 04, 2023**

This refers to the use of downloaded program support funds for the implementation of the National Learning Camp (NLC) and other End of the School Year (EOSY) break activities supporting the National Learning Recovery Program (NLRP), particularly the provision of funds for the payment of **meal expenses**<sup>1</sup> for teachers who will be involved in the mentioned activities as requested by the Curriculum and Teaching in their Memorandum OM-CT-2023-203 dated May 08, 2023.<sup>2</sup>

Hence, the following are provided for the information and guidance of all regions:

1. It is reiterated that the funds shall be used to cover the payment of **meals expense** for teachers who will serve in the NLC and EOSY break activities.
2. The meals expense is **not meal/food allowance** contemplated in existing Commission on Audit (COA) Guidelines which is not in the nature of an

<sup>1</sup> A copy of the Guidelines on the Utilization of Additional 2023 Program Support Funds to the Regional Offices for the Implementation of the National Learning Camp (NLC) and Other End of the School Year (EOSY) Break Activities Supporting the National Learning Recovery Program (NLRP) dated July 3, 2023 is attached as Annex "A"

<sup>2</sup> A copy of the Memorandum OM-CT-2023-203 with subject "Proposed Budget Utilization for National Learning Recovery Program (4.4B)" dated May 08, 2023 is attached as Annex "B"

allowance to reimburse expenses 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 meals expense provided for teachers is meant to defray the meals expenses incurred by the teachers in the performance of their official function/fulfillment of their official duty during the conduct of the NLC and EOSY break activities.**

3. The amount of Php250.00 per day per volunteer teacher is the amount that will be provided to the teachers to subsidize their expenses for meals during the whole duration of the NLC and other EOSY break activities. Thus, the amount may be released directly to the teacher subject to rules on reimbursement. Reimbursement may be done on a weekly basis.
4. Amount for reimbursement shall be supported with the following:
  - a. Certificate of Expenses Not Requiring Receipts (CENRR) per COA Circular No. 2017-001 (*Clarification on the Use of Reimbursement Receipt (RER) and Certification in Relation to Reimbursement of Expenses Not Requiring Official Receipts (ORs)*) dated June 2017; and
  - b. Attendance Sheet.

The attendance sheet should be attached to the certification as proof of daily participation in the NLC and other EOSY break activities supporting the NLRP.


Thank you.

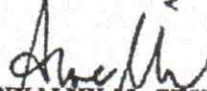


Republic of the Philippines  
**Department of Education**

**JOINT MEMORANDUM**

TO : **ALL REGIONAL DIRECTORS  
ALL OTHERS CONCERNED**

FROM :   
**GINA B. GONONG**  
Undersecretary for Curriculum and Teaching

  
**ANNALYN M. SEVILLA**  
Undersecretary for Finance

SUBJECT : **GUIDELINES ON THE UTILIZATION OF ADDITIONAL 2023  
PROGRAM SUPPORT FUNDS TO THE REGIONAL OFFICES  
FOR THE IMPLEMENTATION OF THE NATIONAL LEARNING  
CAMP (NLC) AND OTHER END OF THE SCHOOL YEAR (EOSY)  
BREAK ACTIVITIES SUPPORTING THE NATIONAL LEARNING  
RECOVERY PROGRAM (NLRP)**

DATE : **JULY 3, 2023**

National Learning Camp (NLC) and other end-of-the-school-year-end (EOSY) break activities are part of DepEd's strategic efforts supporting the National Learning Recovery Program (NLRP) in line with MATATAG Agenda *Bansang Makabata, Batang Makabansa*, that entail a three-to-five week EOSY break voluntary program that shall be conducted from July 24 to August 25, 2023. These program and activities are designed to improve both student learning in the form of enhancement, consolidation or intervention programs in all learning areas for Kindergarten to 12 learners and enhance teacher capacity to teach better.

Since the NLC entails the services of teachers beyond the regular school days, DepEd intends to incentivize them through provision of meals subject to existing government budgeting, accounting, auditing, and procurement rules and regulations.

Hence, additional Program Support Fund (PSF) for NLC and other EOSY break activities for the Fiscal Year 2023 in the total amount of **Two Billion Two Hundred Million Pesos (P 2,200,000,000.00)** shall be downloaded to regions **I, II, III, IVA-CALABARZON, IVB-MIMAROPA, V, VI, VII, VIII, IX, X, XI, XII, CARAGA, CAR.**

NCR through the issuance of Sub-Allotment Release Order (Sub-ARO). Annex 1 of this Memorandum provides the distribution of funds per region.

The downloaded funds shall be used to cover the payment of meals expense for teachers who will be involved in the National Learning Camp and other EOSY break activities supporting the NLRP, in accordance with the usual government accounting and auditing rules and regulations. Listed below are the allocation for the said provision:

Expenditure Items	Beneficiaries	Description	Projected Budget Allocation
Meals	352,000 teachers  Exact number of beneficiaries per region is detailed in Annex 1	There will be provision of meal expense of P250.00 per day for 25 days per teacher who will serve in the National Learning Camp and other End-of-the-School-Year activities.	P 2,200,000,000.00  The projected budget allocation for this item per region is detailed in Annex 1

*Flexibility Clause: Annex 1 shows the indicative number of teachers to serve in the NLC and other EOSY break activities based on the projection report from ROs; considering the teacher requirement for 1:25 teacher-learner ratio in Grades 1 to 3, and 1:35 teacher-learner ratio for Enhancement and Consolidation/Remediation; and 1:10 for Intervention, for other Grade levels. Each teacher is allocated with pro-rated amount of Two Hundred Fifty Pesos (Php 250.00)/day only for 15-25 days, depending on the number of days to be actually rendered by a teacher based on existing rules and regulations.*

The allocation of P250.00 per day per teacher for 15-25 days to cover meal expense of teachers, shall be used on the duration of the conduct of the **NLC and other EOSY Break Activities on July 24, 2023 to August 25, 2023** in their participation in the Collaborative Expertise activities and face to face engagement with the learners on the delivery of lessons. The amount allocated for a particular grade level may be used regardless of the grade level of participating teacher/s in order to accommodate teachers in excess of the projected participants per grade level.

*Any excess amount hereof may be used for other activities related to the conduct of the National Learning Camp and other EOSY break and regular school days activities supporting the NLRP.*

The use of the said funds shall be subject to the existing government budgeting, accounting, auditing, and procurement rules and regulations.

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.

The Regional Offices (ROs) shall download the funds to their respective Schools Division Offices (SDOs). The SDOs, in turn, shall allocate the funds accordingly among the schools based on the identified number of teachers who shall participate in the NLC and other EOSY break activities supporting the NLRP.

All regional offices shall designate one (1) regional supervisor to oversee and monitor the utilization of the aforesaid funds. The designated regional supervisor shall prepare a **consolidated accomplishment report**, which must be **submitted to the Bureau of Learning Delivery—Teaching and Learning Division (BLD-TLD) not later than October 31, 2023**, through the Google Drive link: [https://bit.ly/NLC\\_Accomplishments](https://bit.ly/NLC_Accomplishments)

Submission of the Accomplishment Report shall be closely monitored by BLD-TLD to ensure compliance in all regions. The Accomplishment Report template is provided in Annex 2 of this Memorandum.

For clarifications or inquiries, please contact Office of the Director of the Bureau of Learning Delivery through email [bid.odl@deped.gov.ph](mailto:bid.odl@deped.gov.ph) or telephone number (02) 8637-4347.

For widest dissemination and strict compliance.

## Annex 1

## BREAKDOWN OF ALLOCATION BY REGION FOR MEAL EXPENSE OF TEACHERS WHO WILL SERVE NLC AND OTHER EOSY BREAK ACTIVITIES

Regions	Required No. of Teachers By Grade Groups Based on the Projected No. of Learners					Total No. of Teacher Requirement	Total Cost for Meal Expenses (No. of Teachers x P250.00 X 25 days)
	Grades 1-3	Grades 4-6	Grades 7&8	Grades 9&10	Grades 11&12		
1	2,556	2,093	782	1,113	894	7,438	46,487,500.00
2	2,142	1,721	801	999	917	6,580	41,125,000.00
3	6,647	5,797	2,262	2,807	1,324	18,837	117,731,250.00
4A	9,488	6,974	4,180	4,709	1,980	27,331	170,818,750.00
4B	3,752	2,450	1,198	1,437	957	9,794	61,212,500.00
5	12,483	19,016	7,035	11,056	9,892	59,482	371,762,500.00
6	16,944	12,618	5,160	8,097	6,911	49,730	310,812,500.00
7	9,508	6,822	3,436	4,499	3,818	28,083	175,518,750.00
8	10,197	9,430	3,558	5,253	4,532	32,970	206,062,500.00
9	7,063	6,189	2,729	3,409	2,736	22,126	138,287,500.00
10	6,755	6,052	2,852	3,711	3,648	23,018	143,862,500.00
11	5,103	4,283	1,904	2,604	1,746	15,640	97,750,000.00
12	6,056	4,977	2,042	2,336	1,579	16,990	106,187,500.00
CARAGA	4,393	3,773	1,581	2,214	1,909	13,870	86,687,500.00
CAR	2,114	1,679	1,016	1,194	832	6,835	42,718,750.00
NCR	8,990	1,384	952	1,230	720	13,276	82,975,000.00
<b>TOTAL</b>	<b>114,191</b>	<b>95,258</b>	<b>41,488</b>	<b>56,668</b>	<b>44,395</b>	<b>352,000</b>	<b>2,200,000,000.00</b>

- Note: (1) The number of Teachers is based on the projected teacher requirement considering the no. of learners by Region for the National Learning Camp & Other EOSY Break Activities
- (2) The total meal expense (N) shall be allotted to the total number of teachers per Region (M) for 15- 25 days or the actual number of days to be rendered by each teacher.
- (3) The above table shows the projected number of teachers per region, to serve the NLC & other EOSY break activities with pro-rated amount of Php250.00/day per teacher for maximum of 25 days
- (4) ROs shall strictly follow the pro-rated amount of P250.00 per day based on the actual number of days rendered with a maximum of 25 days.