



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

Office of the Schools Division
Superintendent

August 22, 2023

DIVISION MEMORANDUM
No. **0381** s. 2023

DOWNLOADING OF FUNDS FOR THE MEALS EXPENSES OF TEACHERS' WHO ARE INVOLVED IN THE NATIONAL LEARNING CAMP AND OTHER EOSY BREAK ACTIVITIES AND FOR THE REPRODUCTION COST OF THE NATIONAL LEARNING CAMP ASSESSMENT TOOLS AND LEARNING MATERIALS

To: Assistant Schools Division Superintendent
Chief - CID
Chief - SGOD
Public Schools District Supervisors
School Principal/Head / Accountable Officers
Administrative Officers II
District Bookkeepers
All Other Concerned

1. In line with MATATAG: Bansang Makabata, Batang Makabansa agenda, DepEd Division of Bohol supports and adopts the **Implementation of the National Learning Camp**.
2. In connection to the above, this Office announces downloading of fund to the schools checking account for the Elementary and Non-IU Secondary Schools and to the IU Schools Disbursing Officers to cover the payment of meals expenses based on the identified number of teachers who participates in the NLC and other EOSY break activities supporting NLRP and for the reproduction cost of the NLC assessment tools and learning materials. The download of this fund is based on Regional Memorandum No. 0501, s. 2023 (ANNEX A) and is supported by Sub-allotment Release Order No. ROP-7-23-737 and Sub-allotment Release Order No. ROP-7-23-779.
3. In view of the above, the school/district bookkeepers are directed to prepare the list per school based on the reports submitted by the school heads and update/enter the data validated on the google sheet link - <https://tinyurl.com/NLC-Meals-Reproduction-Cost>. The Administrative Officer II assigned shall verify and validate the data prepared by the District Bookkeepers. The deadline for updating of the google sheet shall be **on or before the August 31, 2023 at 5pm after which the link will be closed.**



4. After verification, the bookkeeper shall print the file (*refer to the printing reference for the columns that will be included in printing for your meals claims and for the reproduction expenses*). **No columns should be deleted. Only hide those columns that are not needed depending on the claim.** A scanned copy of the signed Prepared by: School Head; Checked/Validated by: District Bookkeeper and Administrative Officer II; Noted by: PSDS; and Approved by: CID Chief, shall be uploaded to the google drive <https://tinyurl.com/2023-NLC-DATA-Deped-Bohol> on the assigned folder for each district. Deadline for uploading in the google drive shall be **on or before the August 31, 2023.**
5. Amounts to be downloaded for the reimbursement of the meals expenses and reproduction costs will be determined after consideration of all the data that will be gathered versus the fund available.
6. The use of the fund shall be subject to the existing government budgeting, accounting, auditing and procurement laws and regulations. Amount of reimbursement for the meal expenses shall be supported by
 - a. Certificate of expenses not requiring receipts per COA Circular No. 17-001
 - b. Attendance sheet:

Reproduction cost of learning materials covers procurement of the following supplies, materials and equipment:

- a. Bondpaper
 - b. Ink
 - c. Stapler
 - d. Staple Wire
 - e. Reproduction expenses (*photocopy*)
 - d. Other supplies needed for reproduction
 - f. Printer (*Semi expendable printing equipment valued less than 50,000.00 – subject to availability of funds*)
7. The deadline for submission of the liquidation report shall be **on or before the 30th day from the date the fund is downloaded.**
 8. For more information, kindly refer to herein attached DepEd Order No. 14, s. 2023 on the Policy Guidelines on the Implementation of the National Learning Camp (**ANNEX B**) and Regional Memorandum No. 842 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 Learning Recovery Program (NLRP) (**ANNEX C**).
 9. Immediate and wide dissemination of this memorandum is hereby directed.


EVANGEL M. LUMINARIAS PhD CESO V
Schools Division Superintendent 





" ANNEX A "

Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS

Office of the Regional Director

JUL 19 2023

REGIONAL MEMORANDUM

No. **0501**, s. 2023

**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)**

To: Schools Division Superintendents

1. 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 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.
2. Since the NLC entails the services of the teachers beyond the regular school days, DepEd intends to incentivize them through the provision of meals subject to existing government budgeting, accounting, auditing, and procurement rules and regulations.
3. Hence, additional Program Support Fund (PSF) for NLC and other EOSY break activities for the Fiscal Year 2023 in the total amount of One Hundred Seventy-Five Million Five Hundred Eighteen Thousand Seven Hundred Fifty Pesos (P175,518,750.00) shall be downloaded to divisions through the issuance of Sub-Allotment Release Order (Sub-ARO). Annex 1 of this Memorandum provides the distribution of funds per division.
4. 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. Detailed budget allocation of **28,083** teacher beneficiaries for the region is enclosed as Annex 1 of this Memorandum.



Address: Doña M. Gaisano St., Sudlon, Lahug, Cebu City
Telephone Nos.: (032) 231-1433; (032) 414-7399
Email Address: region7@deped.gov.ph

5. **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 SDOs; 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 the 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.

6. Allocation of P250.00 per day per teacher for 15-25 days to cover meal expenses 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 the lessons**. The amount allocated to the 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.

7. **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 day activities supporting NLRP.**

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

9. 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.

10. The Division Offices (DOs) shall download the funds to their respective schools accordingly based on the identified number of teachers who shall participate in the NLC and other EOSY break activities supporting NLRP.

11. All division offices shall designate one (1) division supervisor to oversee and monitor the utilization of the aforesaid funds. The designated division supervisor shall prepare a **consolidated accomplishment report**, which **must be submitted to the Curriculum Learning Management Division (CLMD)**, not later than October 6, 2023, through email address: lrmds.ro7@deped.gov.ph.

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

13. For widest dissemination and strict compliance.


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

Annex 1

Breakdown Allocation for Meal Expenses of Teachers Who Will Serve NLC and Other EoSY Break Activities

No. of Teachers By Grade Groups Based on the Projected No. of Learners							
Division	Grades 1 - 3	Grade 4-6	Grades. 7 & 8	Grades 9 & 10	Grades 11 & 12	Total No. of Teachers	Total Cost for Meal Expenses (No. of Teachers X P250.00 X 25 days)
BAIS CITY	250	140	48	67	43	548	3,425,000.00
BAYAWAN CITY	300	180	60	86	78	704	4,400,000.00
BOGO CITY	250	140	50	73	50	563	3,518,750.00
BOHOL	1800	1300	1000	1218	990	6,308	39,425,000.00
CANLAON CITY	250	180	60	71	60	621	3,881,250.00
CARCAR CITY	300	180	60	91	60	691	4,318,750.00
CEBU CITY	308	280	60	103	60	811	5,068,750.00
CEBU PROVINCE	1600	1200	900	1339	1274	6,313	39,456,250.00
CITY OF NAGA	250	172	60	83	60	625	3,906,250.00
DANAO CITY	250	180	60	81	60	631	3,943,750.00
DUMAGUETE CITY	200	180	60	67	60	567	3,543,750.00
GUIHULNGAN CITY	300	260	80	93	80	813	5,081,250.00
LAPU-LAPU CITY	300	220	70	89	70	749	4,681,250.00
MANDAUE CITY	300	180	60	72	60	672	4,200,000.00
NEGROS ORIENTAL	1,400	1,020	480	532	482	3,914	24,462,500.00
SIQUIJOR	300	210	70	81	70	731	4,568,750.00
TAGBILARAN CITY	200	170	48	65	51	534	3,337,500.00
TALISAY CITY	300	180	60	78	60	678	4,237,500.00
TANJAY CITY	300	180	60	95	60	695	4,343,750.00
TOLEDO CITY	350	270	90	115	90	915	5,718,750.00
TOTAL	9,508	6,822	3,436	4,499	3,818	28,083	175,518,750.00




Department of Education
Region VII – Central Visayas

Purpose:	Transfer of Additional 2023 Program Support Fund for the Implementation of the National Learning Camp (NLC) and other End of the School Year (EOSY) break activities supporting the National Recovery Program
SARO/Sub-ARO No.	OSEC-7-23-3040
Date of SARO	06 July 2023
DETAILS	
SDO	Amount
Bais City	3,425,000.00
Bayawan City	4,400,000.00
Bogo City	3,518,750.00
Bohol	39,425,000.00
Canlaon City	3,881,250.00
Carcar City	4,318,750.00
Cebu City	5,068,750.00
Cebu Province	39,456,250.00
City of Naga	3,906,250.00
Danao City	3,943,750.00
Dumaguete City	3,543,750.00
Guihulngan City	5,081,250.00
Lapu-Lapu City	4,681,250.00
Mandaue City	4,200,000.00
Negros Oriental	24,462,500.00
Siquijor	4,568,750.00
Tagbilaran City	3,337,500.00
Talisay City	4,237,500.00
Tanjay City	4,343,750.00
Toledo City	5,718,750.00
TOTAL	175,518,750.00

Prepared by


MAURITA F. PONCE
EPS-LRMS

Reviewed by


MARIA JESUSA C. DESPOJO
Chief ES, CLMD

Recommending Approval


SYLVIO H. SABINO
Chief Administrative Officer
Finance Division

Approved


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



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

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION PPA100 100000100001000 - Current Appropriations General Management and Supervision - Central Office		REFERENCE OSEC-7-23-3040 dated July 06, 2023	SUB-ALLOTMENT RELEASE ORDER NO. ROP-7-23-737
FUND CODE: 101101	AGENCY CODE: (CO435) 70010300007	LEGAL BASIS: Republic Act No. 11936 - FY 2023 GAA	DATE: July 19, 2023 FISCAL YEAR: FY 2023
PURPOSE: Transfer of Additional 2023 Program Support Fund for the Implementation of the National Learning Camp (NLC) and other End of the School Year (EOSY) break activities supporting the National Recovery Program.			
TO: The Schools Division Superintendent Division of Bohol Tagbilaran City DepED Region VII		Region:	7
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		5021408000 (MOOE)	39,425,000.00
AMOUNT IN WORDS:			Total: 39,425,000.00
<u>Thirty Nine Million Four Hundred Twenty Five Thousand Pesos and No Cents</u>			
NOTE: The allotment herein sub-allotted is valid for obligation until December 31, 2024			
The above sub-allotments have been made available for expenditures of the Region. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.			

PREPARED BY:


 ROLYE BATOMALAUQUE
 Administrative Officer V

CERTIFIED CORRECT:


 SYLVIO H. SABINO
 Chief Administrative Officer

APPROVED:


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



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Department of Education
Region VII – Central Visayas

Purpose:	To cover funding requirements for Program Support Fund for the Implementation of the National Learning Camp (NLC) for FY 2023			
SARO/Sub-ARO No.	OSEC-7-23-2976			
Date of SARO	03 July 2023			
DETAILS				
SDO	Reproduction Costs of Assessment Tools and Intervention Materials for Grades 1-3 EOSY Break Mathematics Program	Reproduction Costs for Teaching and Learning Materials for All Grade Levels	Delivery of Grade 7 and 8 NLC Teaching and Learning Resources to Schools	TOTAL
Bais City	800,000.00	2,000,000.00	16,000.00	2,816,000.00
Bayawan City	1,000,000.00	2,000,000.00	18,000.00	3,018,000.00
Bogo City	800,000.00	1,500,000.00	16,000.00	2,316,000.00
Bohol	3,200,000.00	4,525,799.77	40,000.00	7,765,799.77
Canlaon City	800,000.00	1,500,000.00	16,000.00	2,316,000.00
Carcar City	800,000.00	1,500,000.00	18,000.00	2,318,000.00
Cebu City	1,300,000.00	2,000,000.00	17,000.00	3,317,000.00
Cebu Province	3,700,000.00	5,000,000.00	45,000.00	8,745,000.00
City of Naga	1,000,000.00	2,000,000.00	16,000.00	3,016,000.00
Danao City	900,000.00	2,000,000.00	18,000.00	2,918,000.00
Dumaguete City	800,000.00	1,500,000.00	16,000.00	2,316,000.00
Guihulngan City	1,200,000.00	2,000,000.00	18,000.00	3,218,000.00
Lapu-Lapu City	900,000.00	2,000,000.00	17,000.00	2,917,000.00
Mandaue City	800,000.00	1,500,000.00	17,000.00	2,317,000.00
Negros Oriental	2,400,000.00	4,000,000.00	32,307.00	6,432,307.00
Siquijor	1,000,000.00	2,000,000.00	18,000.00	3,018,000.00
Tagbilaran City	800,000.00	1,500,000.00	16,000.00	2,316,000.00
Talisay City	800,000.00	1,500,000.00	17,000.00	2,317,000.00

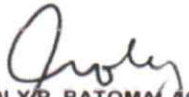


Republic of the Philippines
Department of Education
REGION VII - CENTRAL VISAYAS

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION PPA 302 310100100003000 - Current Appropriations Basic Education Curriculum		REFERENCE: OSEC-7-23-2976 dated July 03, 2023	SUB-ALLOTMENT RELEASE ORDER NO. ROP-7-23-779
FUND CODE: 101101	AGENCY CODE: (CO435) 70010300007	LEGAL BASIS: Republic Act No. 11936 - FY 2023 GAA	DATE: July 25, 2023 FISCAL YEAR: FY 2023
PURPOSE: To cover funding requirements for Program Support Fund for the Implementation of National Learning Camp (NLC) for FY 2023			
TO: The Schools Division Superintendent Division of Bohol Tagbilaran City DepED Region VII		Region:	7
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Training Expenses		5020201002 (MOOE)	7,765,799.77
AMOUNT IN WORDS:		Total:	7,765,799.77
<u>Seven Million Seven Hundred Sixty Five Thousand Seven Hundred Ninety Nine Pesos and Seventy Seven Cents</u>			
NOTE: The allotment herein sub-alloted is valid for obligation until December 31, 2024			
The above sub-allotments have been made available for expenditures of the Region. It is your primary responsibility to keep expenditures within the limits of the amount sub-alloted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrence of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.			


PREPARED BY:


ROLY P. BATOMALAQUE
Administrative Officer V

CERTIFIED CORRECT:


SYLVIO H. SABINO
Chief Administrative Officer

APPROVED:


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



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Republic of the Philippines
Department of Education

JUL 03 2023

DepEd ORDER
 No. **014**, s. 2023

**POLICY GUIDELINES ON THE IMPLEMENTATION
 OF THE NATIONAL LEARNING CAMP**

To: Undersecretaries
 Assistant Secretaries
 Bureau and Service Directors
 Regional Directors
 Schools Division Superintendents
 Public Elementary and Secondary School Heads
 All Others Concerned

1. In line with the *MATATAG: Bansang Makabata, Batang Makabansa* agenda, the Department of Education (DepEd) adopts the enclosed **Policy Guidelines on the Implementation of the National Learning Camp (NLC)**.
2. This policy contributes to the commitment of DepEd to the National Learning Recovery Program (NLRP), which aims to close learning gaps and assist K to 12 learners in all public elementary and secondary schools nationwide in attaining learning standards.
3. This policy outlines the guidelines for implementing the **NLC, a voluntary learning recovery program**. The NLC shall be offered every end-of-school-year (EOSY) break to complement learning efforts in the previous school year and provide a firmer basis for further gains in the upcoming school year.
4. Based on the specific needs of the learners, they shall be enrolled in one of three Camps: Enhancement Camp, Consolidation Camp, or Intervention Camp. The **Enhancement Camp** enriches learning for advanced learners by providing greater depth, breadth, and complexity of learning area competencies while the **Consolidation Camp** provides further practice on and application of previously taught competencies. Opportunities are provided to identify links connecting concepts and skills across grade-level competencies. The **Intervention Camp**, on the other hand, supports learners who are yet to grasp Foundational Mathematics and/or Foundational English skills.
5. Recognizing the critical role of teachers in improving learning outcomes, the NLC has a two-fold purpose: improving learner performance and strengthening teacher capacity.
6. DepEd Order (DO) No. 13, s. 2018 (Implementing Guidelines on the Conduct of Remedial and Advancement Classes During Summer for the K to 12 Basic Education Program) and DO 25, s. 2022 (Amendment to DepEd Order No. 13, s. 2018) and all other issuances inconsistent with this Order and their provisions are repealed, rescinded, or amended accordingly.

7. This Order shall take effect immediately upon publication thereof on the DepEd website. Certified copies of this Order shall be registered with the Office of the National Administrative Register (ONAR) at the University of the Philippines Law Center (UP LC), UP Diliman, Quezon City.

8. The Curriculum and Teaching Strand, through the Bureau of Learning Delivery (BLD), shall be responsible for the continuous improvement of these implementing guidelines. Consolidated feedback shall be addressed to the Office of the Director of the BLD through email at bld.od@deped.gov.ph or via telephone numbers (02) 8637-4346 and 8637-4347.

9. Immediate dissemination of and strict compliance with this Order is directed.


SARA Z. DUTERTE
Vice President of the Republic of the Philippines
Secretary of the Department of Education

Digitally signed by
Duterte Sara
Zimmerman
Date: 2023.07.01
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cpd
JMK, asst. sec.

Encl.:
As stated



References:
DepEd Order (Nos. 025, s. 2022 and DO 013, s. 2018)

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

ASSESSMENT	MONITORING AND EVALUATION
BASIC EDUCATION	POLICY
CLASSES	SCHOOLS
CURRICULUM	TEACHERS
LEARNERS	



POLICY GUIDELINES ON THE IMPLEMENTATION OF THE NATIONAL LEARNING CAMP

I. RATIONALE

1. The Department of Education (DepEd), as articulated in *MATATAG: Bansang Makabata, Batang Makabansa* agenda, has committed to a learning recovery program to address learning losses arising from, among others, the COVID-19 pandemic. Results from national achievement tests (NATs) and international large-scale assessments (ILSAs) highlight the need for additional teaching support to enhance learners' academic performance.

2. Teachers play a vital role in learning recovery. Therefore, DepEd needs to support teachers in effectively conveying learning content and developing higher-order thinking skills, including problem-solving skills among learners. To improve learner outcomes and enhance teacher competence, the National Learning Camp (NLC) shall commence at the 2022-2023 End-of-School Year (EOSY) break.

3. The implementation of the NLC is a strategic initiative supporting the National Learning Recovery Program (NLRP) and is complemented by programs to improve skills in reading, mathematics, science, and technology, and similar initiatives which aim to sustain learning recovery. The NLC serves a two-fold objective: to improve learner outcomes and to strengthen teacher competence so they can teach better. This initiative places utmost importance on fostering learner well-being and engagement, promoting inclusive education, and cultivating a positive learning environment where teachers excel and learners flourish.

4. Recognizing the critical importance of catering to the diverse needs of learners and empowering teachers with effective teaching strategies through learning action cells (LACs) and job-embedded learning, this policy repeals DepEd Order (DO) No. 13, s. 2018, *Implementing Guidelines on the Conduct of Remedial and Advancement Classes During Summer for the K to 12 Basic Education Program* and DO 25, s. 2022, *Amendment to DepEd Order No. 13, s. 2018*.

II. SCOPE

5. This DepEd Order provides for the **Policy Guidelines on the Implementation of the National Learning Camp** that shall be implemented in all public elementary and secondary schools nationwide from Kindergarten to Grade 12 with phased implementation starting 2022-2023 EOSY break. This Order repeals DO 13, s. 2018 and DO 25, s. 2022.

6. Private schools, and higher education institutions, including state and local universities, colleges, and technical and vocational institutions offering basic education are encouraged to implement these guidelines as well.

III. DEFINITION OF TERMS

7. For the purposes of this policy, the following terms are defined as follows:

- a. **Consolidation Camp** is a voluntary learning program designed to provide further practice on and application of previously taught competencies. Opportunities are provided to identify links connecting concepts and skills across grade-level competencies.
- b. **Enhancement Camp** is a voluntary learning program designed to enrich learning for advanced learners by providing greater depth, breadth, and complexity of learning area competencies.
- c. **Intervention Camp** is a voluntary learning program designed to support high-need learners who are yet to grasp Foundational Mathematics and/or Foundational English skills.
- d. **National Learning Camp (NLC)** is a voluntary EOSY break program designed to:
 - i. improve learning in the form of enhancement, consolidation, or intervention programs in all learning areas for Kindergarten to 12 learners; and
 - ii. enhance teacher capacity.
- e. **Remedial Class** is a voluntary learning program for learners who did not meet expectations in terms of attaining the learning competencies required of a particular learning area.

IV. POLICY STATEMENT

8. DepEd is committed to learning recovery. It recognizes that learners need to be supported to address the learning losses caused by, among others, the COVID-19 pandemic.

9. DepEd recognizes the important role of teachers in learning recovery. DepEd “is committed to supporting teachers, and taking cognizance of unequivocal evidence that good teachers are vital to raising student achievement. Quality learning is contingent upon quality teaching” (DO 42, s. 2017, p. 1).

10. This policy institutionalizes the NLC as an important initiative in learning recovery. The NLC builds on learners’ current understandings,

incorporates deliberate practice and constructive feedback, and promotes learner motivation. There is an emphasis on learner persistence and resilience, the automaticity of foundational skills, and the importance of recognizing and learning from errors.

11. The implementation of the NLC shall be guided by the following principles:

- a. **Every learner has the right to learn.** DepEd adheres to the United Nations Convention on the Rights of the Child (adopted 20 November 1989) and upholds the right of the child to education, on the basis of equal opportunities to learn and succeed by making primary education compulsory and available free to all, in an inclusive learning environment that develops respect for the child's social and cultural identity, language and values, and learning abilities.
- b. **Engaged learners are motivated, inspired, and willing to invest effort in learning.** This principle recognizes the active role of learners in their own learning, and the responsibility of teachers in motivating learners to work productively by assuming responsibility for their own learning (DO 42, s. 2017).
- c. **Teaching must be rigorous and relevant.** This principle emphasizes the importance of implementing teaching and learning practices that challenge learners intellectually, promote critical and creative thinking and other higher-order thinking skills, facilitate deep understanding, and develop connections with real-world contexts (DO 42, s. 2017).
- d. **Purposeful assessment enhances teaching and learning.** This principle highlights the significance of assessment as a tool for guiding evidence-based teaching to promote learning.
- e. **A whole-school approach and community engagement support the improvement of education quality.** DepEd advocates the involvement of and collaboration with local government units and other organizations, as well as the entire school community, including school heads, teachers, support staff, and parents, to improve learner participation and achievement.

12. The NLC shall provide additional teaching support to learners to help them improve learning outcomes vis-à-vis the curriculum competencies at their grade level and prepare them to take on greater academic challenges in higher grade levels while supporting the professional development of teachers.

13. Cognizant of the MATATAG agenda and the goals of the NLRP, the NLC specifically aims for the following:

- a. Learners in the Enhancement Camp shall experience support to achieve greater depth, breadth, and complexity of grade-level competencies in learning areas.
- b. Learners in the Consolidation Camp shall experience support to consolidate the use and application of grade level competencies in learning areas.
- c. Learners in the Intervention Camp shall experience support to achieve Foundational Mathematics and/or English Skills.
- d. Learners shall experience success and sustain learning motivation and engagement.
- e. Teachers shall experience support to improve their professional practice through collaborative expertise and job-embedded learning.

V. PROCEDURE

A. General Guidelines

14. The NLC is a voluntary three- to five-week learning recovery program designed to benefit K to 12 learners in public elementary and secondary schools.

15. Based on the specific needs of the learners, they shall be enrolled in one of three Camps: Enhancement Camp, Consolidation Camp, or Intervention Camp.

16. The phased implementation of the NLC shall commence in the 2022-2023 EOSY break starting with **Grades 7 and 8** in English, Science, and Mathematics for Enhancement, Consolidation, and Intervention Camps and shall be expanded to other grade levels and learning areas in the succeeding school years, subject to the issuance of separate guidelines. However, schools are not precluded from conducting other EOSY break activities, such as but not limited to EOSY Reading and Mathematics Program for Grades 1 to 3 and enrichment activities in other grade levels alongside the phased implementation of the NLC to support learning recovery across grade levels.

17. Remedial classes shall be conducted in other **grade levels** until the phased implementation of the NLC is completed. Based on the learner's academic performance in the SY immediately preceding the EOSY break, learners in need of greater academic support shall be highly encouraged to participate in remedial classes in order to prepare them to transition to the next grade level.

18. Incoming Grade 12 learners who need to undertake work immersion in the succeeding semester shall be allowed to take one or two subjects in

advance to reduce their academic load and give more attention to their work immersion.

19. Placement of learners in the different camps shall depend on their performance in the pre-assessment or academic performance in the SY immediately preceding the EOSY break. On the other hand, the placement of learners in the remedial classes and enrichment activities shall be based on the learner's academic performance in the SY immediately preceding the EOSY break.

20. Early registration for NLC shall be conducted at least two weeks before the end of the school year. Class advisers, with the guidance and supervision of their school heads, shall be responsible for enlisting interested learners.

21. Prior to participating in the NLC, duly accomplished *Parent/Legal Guardian Consent* shall be required to ensure strong support and involvement of parents or legal guardians in the implementation of the NLC.

22. Teachers are encouraged to provide regular updates to parents or legal guardians on their children's learning progress either through phone calls, letters, notes, or one-on-one conferences. Feedback and recommendations to support their children may be formally communicated through a Parent-Teacher Conference that can be scheduled midway through the NLC or at its conclusion.

23. A Certificate of Completion shall be awarded to all learners who fulfill the requirements of the camp in terms of accomplishment of learning tasks. Learning tasks may include assignments, presentations, practical exercises, and other relevant activities that assess the learners' understanding and application of competencies.

24. A Certificate of Recognition shall be awarded to teachers who have rendered their service in the implementation of the NLC.

25. A separate memorandum shall be issued covering specific guidelines for implementing the NLC and other EOSY break activities.

B. Learning Focus

26. The National Learning Camp shall be composed of three (3) learning camps, namely: (a) Enhancement Camp, (b) Consolidation Camp, and (c) Intervention Camp.

- a. **The Enhancement Camp** is designed to assist advanced learners in enriching their current knowledge, skills, and understanding of grade-level learning area competencies. This will involve developing the depth, breadth, and complexity of learners' knowledge, skills, and understanding.

- b. **The Consolidation Camp** is a learning program designed to provide further practice and application of previously taught competencies. Opportunities are provided to identify links connecting concepts and skills across grade-level competencies.
- c. **The Intervention Camp** is designed to support high-need learners who are yet to grasp Foundational Mathematics and/or Foundational English skills.

27. Learning Camps for Kindergarten to Grade 3 learners shall concentrate on the development of literacy and numeracy skills as the foundation for all learning areas while Learning Camps for Grades 4 to 12 learners shall be offered in all learning areas with particular emphasis on STEM-R (Science, Technology, Engineering, and Mathematics – Reading). STEM disciplines and Reading shall go hand in hand as the former require the interpretation of technical texts, content-specific vocabulary, critical thinking, and the ability to clearly communicate these complex concepts to others verbally and in writing while allowing learners to gain skills in problem-solving, exploratory learning, and critical thinking.

C. Learner Placement in the Camps

28. Learners shall be placed in specific camps based on the results of their pre-assessment or academic performance in the immediately preceding school year, which shall determine their academic needs and proficiency levels. The placement process aims to ensure that learners receive appropriate support and teaching aligned with their specific needs.

29. Learners who demonstrate advanced proficiency in the grade-level competencies shall be assigned to the Enhancement Camp. The camp shall focus on deepening their knowledge, expanding their skills, and fostering a more comprehensive understanding of the learning competencies.

30. Learners who have shown proficiency in the grade-level competencies but may benefit from additional practice and application shall be placed in the Consolidation Camp. The camp shall provide opportunities for learners to reinforce their understanding, make connections between concepts, and further develop their skills across different areas.

31. High-need learners who require additional support in Foundational Mathematics and/or Foundational English skills shall be assigned to the Intervention Camp. Learners in this camp shall receive targeted interventions to help them improve their foundational skills and bridge any gaps in their understanding.

D. Teaching and Learning Resources

32. Schools shall be provided with sets of teaching-learning materials for all grade levels under Enhancement, Consolidation, and Intervention Camps.

In addition to these materials, schools may utilize available supplementary learning resources that align with the targeted learning competencies and the most appropriate teaching approaches and strategies.

33. Further, a *Lesson Format and Design* that aligns with the objectives of the NLC shall be provided. A strength of this lesson format and design is that teachers are afforded resources, time, and practice involving learners, to further extend their own skills, knowledge, and understanding of teaching and learning.

34. For the other EOSY break activities, the schools, through the guidance of the ROs and SDOs, shall have the flexibility to decide on the learning resources (LRS) that meet the needs of learners and align with the most appropriate teaching approaches and strategies.

E. Class Size and Schedule

35. The NLC shall have a maximum of 35 learners per class. However, school heads shall have the discretion to devise interventions for flexibility in organizing classes based on the availability of teachers and classrooms.

36. The Enhancement, Consolidation, and Intervention Camps shall commence one week after the end of the EOSY rites.

37. The Enhancement Camp shall be conducted in five (5) days each week, spanning a three-week period. Three (3) days of the week shall be dedicated to structured and targeted teaching-learning activities with the learners, while the remaining two (2) days shall be allocated for collaborative sessions among teachers.

38. The Intervention and Consolidation Camps shall be conducted for five (5) weeks with teacher-learner engagement taking place for three (3) days every week. The remaining two days shall be designated for teachers to participate in collaborative sessions.

39. Schools shall have the flexibility to design the class program provided that the suggested teaching-learning materials are adequately covered, and the targeted learning competencies are not compromised.

40. Remedial classes and classes organized for incoming Grade 12 learners with subjects enrolled in advance shall be conducted for five (5) weeks with five (5) days of teacher-learner engagement each week. Classes shall run from Mondays to Fridays, with a three (3) hour duration per subject. However, schools, in consultation with parents and with the approval of the Schools Division Superintendent (SDS), may decide to implement a blended distance learning delivery modality (BLDM). The distance learning component of the BLDM shall **not exceed two (2) days in a week except during emergencies or crises**. Distance learning shall focus on supplementary activities to deepen learners' understanding of the lesson. When learners are

engaged in distance learning, teachers shall participate in the LAC sessions to collaborate and share their expertise.

41. In the event of a declaration of suspension or cancellation of in-person classes brought about by natural or human-induced disasters or calamities, armed conflicts, and other emergencies that endanger the lives and limbs of learners and teaching and non-teaching personnel, schools, and community learning centers (CLCs) shall automatically implement Education in Emergencies-Alternative Delivery Mode (EiE-ADM). Home learning activities, either online or modular or a combination of both, shall only be provided if learners can accomplish them based on the severity of the situation in their respective areas. Refer to DO 37, s. 2022 (Guidelines on the Cancellation or Suspension of Classes and Work in Schools in the Event of Natural Disasters, Power Outages/Power Interruptions, and Other Calamities) for guidance on the cancellation or suspension of classes.

F. Teacher Training and Support

42. Teachers shall be capacitated on content and pedagogical knowledge and skills required for the NLC. Following DO 42, s. 2017, teacher capacity building shall be guided by the Philippine Professional Standards for Teachers (PPST).

43. Education program supervisors (EPS), public schools district supervisors (PSDSs), school heads (SHs), and department heads shall provide technical assistance to teachers as needed.

44. Two days every week shall be dedicated to fostering collaborative expertise through LAC and other activities. The LAC sessions shall focus on planning and reviewing teaching, sharing effective teaching approaches and strategies, preparing teaching materials, and discussing other teaching-related concerns. The goal is to enhance the teaching and learning process and promote continuous professional development among educators.

45. The NLC shall enhance job-embedded learning opportunities for teachers in which they can immediately apply newly acquired knowledge and skills directly to their teaching practice. Job-embedded learning promotes reflective practice, collaboration with colleagues, and the exploration of innovative teaching approaches. Through this immersive learning experience, teachers can address real-time challenges, refine their teaching methods, and increase their efficacy in addressing the diverse needs of learners.

G. Assessment

46. Assessment decisions must be made in the best interest of all learners, ensuring that assessment activities:

- a. align with the targeted competencies/learning objectives;
- b. are fair, inclusive, and equitable;

- c. are practical and manageable for both learners and teachers;
- d. give learners a range of ways to demonstrate their learning, and
- e. provide timely and accurate information as a basis for feedback.

47. Prior to the start of the NLC, learners shall undergo a pre-assessment or diagnostic assessment. The results of the pre-assessment shall play a crucial role in determining their camp group placement.

48. Formative assessments shall be administered throughout the learning camp. Irrespective of whether learners undertake formative assessments individually or in groups, the key focus shall be on identifying learners' needs and strengths to offer timely and appropriate interventions to improve their competencies. Formative assessments can be informal, such as classroom discussions, observations, or questioning techniques, or more formal such as quizzes, exit tickets, or learner self-assessments. Formative assessments shall help teachers make ongoing adjustments to teaching and learning activities to support continuous learning.

49. Summative assessments shall be administered at the end of the learning camps through a post-assessment. The summative assessments evaluate the learners' learning achievement gained through the camp. They are typically more formal and include tests, presentations, or performance tasks.

50. The provisions of DO 8, s. 2015, ***Policy Guidelines on Classroom Assessment for the K to 12 Basic Education Program*** or any future policy on assessment and grading shall apply to Grade 7 and 8 learners enrolled in the Consolidation Camp who do not meet expectations in one (1) or two (2) learning areas in English, Mathematics and/or Science as well as learners in the remedial classes and those incoming Grade 12 learners with subjects enrolled in advance.

51. Teachers are encouraged to prepare general feedback/comments on the learners' progress to document their strengths and areas for improvement. These feedback/comments shall serve as information to learners, parents, and teachers on the instructional support needed by learners in the upcoming SY.

H. Assigning and Incentivizing NLC Teachers

52. Participation of teachers in the NLC is voluntary.

53. The SH shall be responsible for identifying prospective teachers who shall handle specific learning areas in the respective camps. They shall be selected based on competence to effectively deliver the learning content and skills of the NLC. Preference shall be given to teachers who are willing, committed, and highly proficient in their respective learning areas.

54. Since the NLC entails the services of teachers beyond regular school days, they shall be provided with the following incentives, subject to government rules and regulations:

- a. Vacation Service credits;
- b. A Certificate of Recognition for Teachers; and
- c. Other incentives, subject to availability of funds and guidelines set.

55. All teachers involved in these NLRP-related EOSY break activities shall be granted vacation service credits for the services rendered during the NLC. One (1) workday of vacation service credit shall be granted per accumulated eight (8) hours of service rendered, as certified by their respective SHs. The number of service credits authorized is exclusive of the fifteen (15) days maximum vacation service credits allowed as stipulated in DO 53, s. 2003 (Updated Guidelines on the Grant of Vacation Service Credits to Teachers).

I. Funding Sources

56. For the public schools, funds for the conduct of NLC activities, including other NLRP-related EOSY break activities shall be sourced, as appropriate, from but not limited to, Program Support Funds (PSF) for NLRP. The PSF Guidelines shall guide the allowable expenditures relative to the NLC implementation. The use of these funds shall be subject to availability and the usual budgeting, accounting, auditing, and procurement rules and regulations.

57. The funds for the NLC are allocated for training expenses, administrative expenses, provision of learning resources to learners and teachers, and other necessary expenses in the implementation of the NLC. The specific fund allocation, which is contained in the PSF guidelines, is indicative. Hence, implementing units (IUs) are allowed to be flexible on the actual use of funds, subject to the approval of the concerned regional director (RD), and provided further that a report on any change in the use of funds is submitted to the Office of the Undersecretary for Curriculum and Teaching (OUCT) and the Office of the Undersecretary for Finance (OUF).

58. Under no circumstance shall a learner or teacher be required to shoulder the undue financial burden or be compelled to pay for teaching-learning materials or any activity in place of any performance task or project in any learning area (DO 19, s. 2008, *Implementation of the No Collection Policy in All Public Elementary and Secondary Schools*).

J. Advocacy and Stakeholder Engagement

59. Advocacy and information campaigns for the NLC shall be carried out during the last quarter of every school year to raise awareness and mobilize support from local government units (LGUs), parent-teacher associations (PTAs), school governing councils (SGC), industry partners, and non-government organizations, among others.

60. Engagement with stakeholders for potential support for the NLC is purely voluntary. By actively involving external stakeholders, ROs, SDOs, and schools can foster a strong network of support and create meaningful connections between the schools and the community.

61. To enhance the overall learner experience in the NLC, SDOs, and schools may also collaborate with relevant external stakeholders to conduct fun-filled educational activities that stimulate learner interest.

62. Schools shall devise creative ways and designate spaces within the school grounds conducive to the conduct of these activities where learners can feel free to participate and build their interests in meaningful ways.

63. SDOs or schools may request stakeholders to sponsor comprehensive eye and/or hearing examinations for learners to diagnose any signs of visual and/or hearing impairment and help address these concerns that may be affecting the learners' academic performance.

64. SDOs or schools are encouraged to include mental health and psychosocial support activities to promote the mental health and well-being of learners as well as teachers.

K. Safety Protocols

65. Schools shall adhere to the provisions of DO No. 31, s. 2022, *Child Rights Policy*, and DO 40, s. 2012, *DepEd Child Protection Policy*. Schools shall ensure that all camp activities are aligned with the Rights-Based Education (RBE) Framework found in the said issuances.

VI. MONITORING AND EVALUATION

66. A Monitoring and Evaluation (M&E) Plan with a corresponding M&E Tool shall be developed for the CO, RO, SDO, and Schools. The M&E Plan shall ensure the periodic conduct of M&E activities following existing standards and guidelines stipulated in DO 29, s. 2022 or the *Adoption of the Basic Education Monitoring and Evaluation Framework*. The M&E results shall inform the succeeding annual implementation plans of the school, SDO, RO, and CO. The M&E Plan and Tool shall be issued in a separate memorandum.

67. The SHs shall be primarily responsible for supervising the implementation of these guidelines in their schools, ensuring that the provisions are communicated to all concerned stakeholders in the school community.

68. The Curriculum Implementation Division (CID) and Curriculum and Learning Management Division (CLMD) in the SDO and RO, respectively, shall lead in the monitoring of schools' compliance with these guidelines. The RO –

Quality Assurance Division (QAD) and SDO – School Governance Operations Division (SGOD) shall have an oversight function on the M&E process. They may also be consulted for their expertise and guidance in conducting the M&E activities.

69. At the school level, the implementation of this policy shall be monitored and evaluated by the SH. The SH shall prepare a report at the end of the annual Learning Camp that includes the highlights and challenges encountered throughout the policy implementation. The said report shall be submitted to the SDO for collation and analysis. The SDOs will then prepare a consolidated report analysis for submission to the RO.

70. Overall feedback from the RO shall be provided to the DepEd CO, Curriculum and Teaching (CT) Strand, through the Bureau of Learning Delivery (BLD) to be used in evaluating the policy for continuous improvement of its design and implementation.

71. The CT Strand, through the BLD, shall be responsible for the continuous improvement of these implementing guidelines. Consolidated feedback shall be addressed to the **Office of the Director** of the BLD via telephone numbers (02) 8637-4346 and 8637-4347 or by email at bld.od@deped.gov.ph.

VII. REFERENCES

72. The following were the references that guided the development of this policy.

DepEd Order No. 53, s. 2003 on Updated Guidelines on Grant of Vacation Service Credits to Teachers.

DepEd Order No. 19, 2008 on Implementation of the No Collection Policy in All Public Elementary and Secondary Schools.

DepEd Order No. 40, s. 2012 on DepEd Child Protection Policy.

DepEd Order No. 8, s. 2015 on Policy Guidelines on Classroom Assessment for the K to 12 Basic Education Program.

DepEd Order No. 42, s. 2017 on National Adoption and Implementation of the Philippine Professional Standards for Teachers.

DepEd Order No. 13, s. 2018 on Implementing Guidelines on the Conduct of Remedial and Advancement Classes During Summer for the K to 12 Basic Education Program.

DepEd Order No. 25, s. 2022 on Amendment to DepEd Order No. 13, s. 2018, (Implementing Guidelines on the Conduct of Remedial and Advancement Classes During Summer for the K to 12 Basic Education Program).

DepEd Order No. 29, s. 2022 on Adoption of the Basic Education Monitoring and Evaluation Framework.

DepEd Order No. 31, s. 2022 on Child Rights Policy: Adopting the Rights-Based Education Framework in Philippine Basic Education.

DepEd Order No. 37, 2022 on Guidelines on the Cancellation or Suspension of Classes and Work in Schools in the Event of Natural Disasters, Power Outages/Power Interruptions, and Other Calamities.

United Nations (1989). *Convention on the Rights of the Child*.

VIII. REPEALING CLAUSE

73. DepEd Order (DO) No. 13, s. 2018, Implementing Guidelines on the Conduct of Remedial and Advancement Classes During Summer for the K to 12 Basic Education Program and DO 25, s. 2022, Amendment to DepEd Order No. 13, s. 2018 and all other issuances which are inconsistent with this Order and their provisions are repealed, rescinded, or amended accordingly.

IX. TRANSITORY PROVISIONS

74. ***To provide clear guidance in the phased implementation of the NLC in the succeeding EOSY breaks, the following transitory provisions are herein provided:***

- i. ***For the 2022-2023 EOSY break, the three (3) camps of the NLC, namely, Enhancement Camps, Consolidation Camp, and Intervention Camp, shall be offered to Grades 7 and 8 for ESM.***
- ii. ***For the 2023-2024 EOSY break, the NLC shall be expanded to Grades 9 and 10 for ESM and Grades 1 and 3 for Reading and Mathematics. Remediation Camp in all grade levels shall continue to be implemented.***
- iii. ***For the 2024-2025 EOSY break, the NLC shall be implemented in all grade levels for Grades 1 to 6 Reading and Mathematics and for Grades 1 to 12 in ESM.***
- iv. ***For the succeeding school years, NLC shall be implemented in all grade levels and learning areas.***

X. EFFECTIVITY

75. This DepEd Order shall take effect immediately upon its approval and posting on the DepEd website and publication to the Official Gazette or a newspaper of general circulation and shall be registered with the Office of the National Administrative Register (ONAR), UP Diliman, Quezon City. It shall be in force and effect starting the EOSY break 2022-2023 until a repealing policy is released.



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"ANNEX C"

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

August 10, 2023

REGIONAL MEMORANDUM
No. **842**, 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
All Others Concerned

1. Attached is the Joint Memorandum from the Undersecretary for Curriculum and Teaching, Gina O. Gonong and Undersecretary for Finance, Annalyn M. Sevilla dated August 4, 2023 with the 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)**.
2. Immediate dissemination of and compliance with this Memorandum are desired.


EVELYN R. FETALVERO, CESO IV
Regional Director 

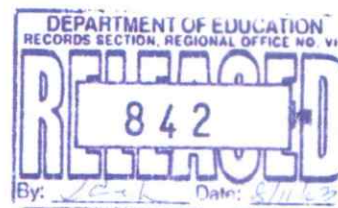
Enclosures: As stated

References: As stated

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

NLRP-EOSY UTILIZATION OF FUNDS PROGRAM SUPPORT FUND

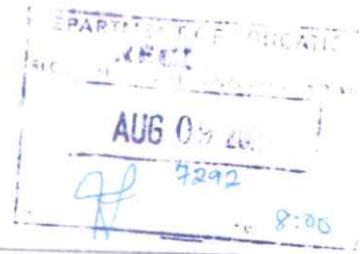
FS-BS-RAD



Address: Government Center, Candahug, Palo, Leyte
Telephone Nos.: (053) 832-5738
Email Address: region8@deped.gov.ph
Website: <https://region8.deped.gov.ph>



Republic of the Philippines
Department of Education



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**¹ 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, 2023.²

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

¹ 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"

² 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"

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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.