



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

Office of the Schools Division  
Superintendent

04 JAN 2024

DIVISION MEMORANDUM

No. 0008, s2024

**DISSEMINATION OF THE GUIDELINES ON THE PROVISION OF TRANSPORTATION  
AND TEACHING AID ALLOWANCE TO ALTERNATIVE LEARNING SYSTEM TEACHERS  
AND DEPED-ENGAGED COMMUNITY ALS IMPLEMENTORS STARTING FISCAL YEAR  
2022 AND YEARS THEREAFTER**

To: Assistant Schools Division Superintendents  
Chief, CID and SGOD  
DEPS, EPS-ALS  
Public Schools District Supervisors/Districts-In-Charge  
Secondary and Elementary School Heads  
All Others Concerned

1. Enclosed is a copy of the DepEd MEMORANDUM No. 070, s2023, titled: Guidelines on the Provision of Transportation and Teaching Aid Allowance to Alternative Learning System Teachers and DepEd-Engaged Community ALS Implementors Starting Fiscal Year 2022 and Years Thereafter.
2. For more details, please refer to the attached DepEd Memorandum.
3. Immediate and wide dissemination of this **MEMORANDUM** is desired.

  
**NERI C. OJASTRO EdD, CESO V**  
Schools Division Superintendent

NCO/MKP-JMA-NR/CID Chief/bjbd  
January 2, 2024



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D: 12/9/23



Republic of the Philippines  
**Department of Education**

DEC 22 2023

DepEd MEMORANDUM

No. **070**, s. 2023

**GUIDELINES ON THE PROVISION OF TRANSPORTATION AND TEACHING AID ALLOWANCES TO ALTERNATIVE LEARNING SYSTEM TEACHERS AND DEPED-ENGAGED COMMUNITY ALS IMPLEMENTORS STARTING FISCAL YEAR 2022 AND YEARS THEREAFTER**

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

1. The Department of Education (DepEd) issues the enclosed **Guidelines on the Provision of Transportation and Teaching Aid Allowances to Alternative Learning System (ALS) Teachers and DepEd-engaged Community ALS Implementors Starting Fiscal Year (FY) 2022 and Years Thereafter**.

2. In December 2020, through the passage of Republic Act No. 11510<sup>1</sup> also known as the **Alternative Learning System Act**, the ALS in basic education was institutionalized. In recognition of the nature of the work of ALS teachers (mobile teachers and district ALS coordinators, or DALSCs), a specific provision for the grant of transportation and teaching aid allowances was included. In particular, Section 22 of the said Act states that:

**Notwithstanding the receipt of special hardship and cash allowances, ALS Teachers and Community ALS Implementors shall be entitled to their corresponding transportation and teaching aid allowances subject to guidelines that may be issued by the DepEd.**

The inclusion of **Community ALS Implementors (CAIs)**, defined in the Act as persons engaged either by DepEd or any Local Government Unit (LGU) to deliver ALS programs, expanded the recipients of such allowances.

3. In compliance with the provisions of the ALS Act and its Implementing Rules and Regulations (IRR), this DepEd Memorandum aims to standardize the guidelines that shall **enable DepEd to grant Transportation and Teaching Aid (TTA) allowances to ALS teachers notwithstanding their receipt of the special hardship and cash allowances and expand the coverage of the provision of TTA allowances to include DepEd-engaged CAIs**. It shall also establish guidelines on the release, disbursement, and liquidation of the said allowances.

<sup>1</sup> An Act Institutionalizing the Alternative Learning System in the Basic Education for Out-of-School Children in Special Cases and Adults, and Appropriating Funds Therefor

4. For more information, please contact the **Bureau of Alternative Education-Policy and Quality Assurance Division (BAE-PQAD)**, 5th Floor, Bonifacio Building, DepEd Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at [bae.pqad@deped.gov.ph](mailto:bae.pqad@deped.gov.ph) or at telephone number (02) 8636-3603.

5. Immediate dissemination of this Memorandum is desired.

By Authority of the Secretary:



  
**GINA O. GONONG**  
Undersecretary

Encl.:

As stated

References:

DepEd Order Nos. 50, s. 2017; 59, s. 2016; 17, s. 2015; 17, s. 2014;  
19, s. 2013; 59 and 58, s. 201  
DepEd Memorandum No. 313, s. 2008

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

ALLOWANCE  
ALTERNATIVE LEARNING SYSTEM  
PROGRAMS  
RULES AND REGULATIONS  
TEACHERS

MSCM/APA/MPC. DM Guidelines on the Provision of Transportation and Teaching Aid Allowances to ALS.  
0750 - December 20, 2023



**GUIDELINES ON THE PROVISION OF TRANSPORTATION AND TEACHING AID ALLOWANCES FOR ALTERNATIVE LEARNING SYSTEM TEACHERS AND DEPED-ENGAGED COMMUNITY ALS IMPLEMENTORS STARTING FISCAL YEAR 2022 AND YEARS THEREAFTER**

**I. Rationale and Objectives**

1. Considering the nature of their work involved in delivery of the Alternative Learning System (ALS) program, ALS Teachers (Mobile Teachers and District ALS Coordinators or DALSCs) were initially provided with monthly transportation allowances and annual teaching aids in 2007. The implementing guidelines were issued in 2008 through Department of Education (DepEd) Memorandum No. 313, s. 2008, a year after the issuance of National Budget Circular (NBC) No. 514, s. 2007, titled "Grant of Special Hardship Allowance."
2. As the DepEd non-formal second-chance program aims to provide education to marginalized individuals, various ALS programs are delivered to learners in communities, with only a few through learning centers within the formal schools. Unlike programs in formal education with access to the school Maintenance and Other Operating Expenses (MOOE), funding support provided by DepEd for the delivery of ALS programs is by means of the transportation allowance and teaching aid given to ALS teachers.
3. The Transportation Allowance is designed to defray transportation expenses incurred by ALS Teachers to reach all types of learners in underserved and unserved communities. Teaching Aid Allowance, on the other hand, covers the costs of printing and reproduction of learning materials per class (e.g., modules, answer sheets, manipulative devices, and consumable learning supplies).
4. A 2017 snapshot survey conducted by the World Bank<sup>1</sup> revealed that a vast majority of ALS Teachers reported spending the teaching aid on basic school supplies and photocopying services to print learning modules and other materials. In addition, more than half of the teachers reported using the teaching aid allowance to provide meals and stationery to participants to encourage continuous attendance.

Moreover, said study likewise found that transportation costs were by far the largest expense reported by ALS Teachers. Per week, the average actual transportation expense of ALS Teachers surveyed in seven (7) locations across the country, in both rural and urban areas, was estimated at P690.00, or P2,760 per month.

5. To address these issues, the DepEd, through DepEd Order 50, s. 2017,<sup>2</sup> increased the Transportation Allowance for ALS Teachers and Literacy Volunteers (LV) to P3,200.00 per month.

<sup>1</sup> The 2017 Snapshot Survey was conducted by the World Bank in April 2017 in select Schools Division Offices. The survey was meant to develop an understanding of the key bottlenecks to the implementation of the ALS programs on the ground. It was designed to quickly obtain key information from learning facilitators to inform the ongoing reforms of ALS policies. There were three (3) main objectives: (i) To identify necessary inputs and facilities that facilitators had to pay for in the last year; (ii) To understand the current activities/status of ALS learners who enrolled in 2015; and (iii) To know how ALS learners spend time on learning and working at ALS program and outside.

<sup>2</sup> DepEd Order 50, s. 2017, Amendment and Additional Information to DepEd Order Nos. 58 and 59, s. 2012 (Revised Implementing Guidelines on the Provision of Teaching Aid and Transportation Allowances to ALS Mobile Teachers and District ALS Coordinators, and Revised Implementing Guidelines on the Selection and Hiring of ALS Literacy Volunteers).

6. From 2008 to 2018, the DepEd Central Office (CO) downloaded to Regional Offices (ROs) funds for provision of said allowances to ALS Teachers and LVs, in accordance with DepEd policies and guidelines.
7. In 2019, due to the absence of a legal basis, the provision of said allowances in the General Appropriations Act (GAA) was placed under conditional implementation through a Veto Message from the President<sup>3</sup> concerning the rules on the grant of Special Hardship Allowance (SHA) and Cash Allowance (CA) and the prohibition against double compensation. The Presidential Veto Message adhered to Section 8, Article IX-B of the 1987 Philippine Constitution, which states that:

xxx no elective or appointive public officer or employee shall receive additional, double, or indirect compensation unless specifically authorized by law, nor accept without the consent of Congress, any present, emolument, office, or title of any kind from any foreign government. Pension or gratuities shall not be considered as additional, double, or indirect compensation.

The fund intended for these allowances was identified as For Later Release (FLR) by the Department of Budget and Management (DBM).

8. While the Department proposed in 2020 a Special Provision (SP) for the Transportation and Teaching Aid (TTA) allowances for ALS Teachers, the SP was not included when the Fiscal Year (FY) 2020 General Appropriations Act (GAA) was released.
9. By December 23, 2020, with the passage of Republic Act No. (RA) 11510,<sup>4</sup> titled the "Alternative Learning System Act," ALS in basic education was institutionalized. Section 22, RA No. 11510 states that:

Notwithstanding the receipt of special hardship and cash allowances, ALS Teachers and Community ALS Implementors shall be entitled to their corresponding transportation and teaching aid allowances subject to guidelines that may be issued by the DepEd.

The inclusion of **Community ALS Implementors (CAIs)**, defined in the Act as persons engaged either by DepEd or any Local Government Unit (LGU) to deliver ALS programs, expanded the recipients of such allowances. Their services shall be availed of by DepEd to supplement the required human resources for delivering ALS programs.

10. The DepEd, in consultation with DepEd officials, functional offices and units, and other education stakeholders, developed the Implementing Rules and Regulations (IRR) of the ALS Act as required by the law.

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<sup>3</sup> The Veto Message on the 2019 Budget, (2019). Page 5, Section 3. Conditional Implementation. Compliance with the Requirements of Existing Laws, Policies, and Rules and Regulations, Item 1, paragraph 2 which provides for the implementation of the DepEd-OSEC, Special Provision 11. "Transportation and Teaching Aid Allowance for ALS Mobile Teachers, District ALS Coordinators (DALSCs) and Literacy Volunteers," subject to the rules on the grant of special hardship allowance and cash allowance, and the proscription against double compensation

<sup>4</sup> An Act Institutionalizing the Alternative Learning System in Basic Education for Out-of-School Children in Special Cases and Adults, and Appropriating Funds Therefor

The IRR of the ALS Act was published in February 2022 through the Official Gazette<sup>4</sup> and elaborated on provision of allowances to ALS teachers and Community ALS Implementors (DepEd and LGU engaged).

11. The Department likewise communicated its legal position to the Department of Budget and Management (DBM) stating that:

...It is this Department's position that even if there is double compensation under RA 11510, such double compensation is permissible even under Section 8, Article IX-B of the 1987 Philippine Constitution.

12. This policy aims to expand the eligible recipients of the Transportation and Teaching Aid (TTA) allowances to include DepEd-engaged Community ALS Implementors (CAIs) and set a mechanism within the DepEd to ensure standardized guidelines and rules in providing said allowances to ALS Teachers and DepEd-engaged CAIs, notwithstanding the receipt of Special Hardship Allowance (SHA) and Cash Allowance.

## II. Scope

13. These guidelines shall provide the rules for the provision, release, disbursement, utilization, liquidation, monitoring, and reporting of transportation and teaching aid allowances to ALS Teachers (Mobile Teachers and Full Time District ALS Coordinators or DALSCs) and the TTA allowances and stipend to DepEd-engaged Community ALS Implementors (CAIs), in accordance with the provisions of the ALS Act and its Implementing Rules and Regulations (IRR), existing compensation laws, rules and regulations, and shall apply retroactively to Fiscal Year 2022, and to subsequent years.
14. In compliance with Section 11, ALS Act and Section 13.3., of the ALS Act IRR,<sup>5</sup> which states that "DepEd shall also engage the services of Community ALS Implementors (CAIs) to augment the needed human resource requirements for the delivery of ALS programs, provided that three (3) years after the effectivity of the Act, DepEd shall hire only ALS Teachers," **DepEd shall issue a separate policy on the guidelines for the engagement of Community ALS Implementors (CAIs) (formerly Literacy Volunteers) in the Department of Education.**

**In coordination with the DepEd Planning Service and Bureau of Human Resource and Organizational Development (BHROD), the Bureau of Alternative Education (BAE) shall request teacher items from DBM to replace the CAIs.**

15. The provision of TTA allowances for FY 2022 shall be made only to those ALS Teachers who signified to receive said allowances, and subject to availability and validity of fund sources.
16. Similarly, **DepEd shall issue a separate joint issuance** with the DBM and the Department of Interior and Local Government (DILG) for the selection, hiring, and provision of Transportation and Teaching Aid (TTA) allowances to **Local Government Unit (LGU)-engaged Community ALS Implementors**

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<sup>5</sup> *Implementing Rules and Regulations of the Alternative Learning System Act (Republic Act 11510). O.G., Vol. 118, No. 9, 28 February 2022, p. 2005-2035. (Phil.)*

(CAIs), in accordance with the provisions of the ALS Act and its IRR, and existing compensation laws, rules and regulations.

### III. Definition of Terms

17. For purposes of these guidelines, the following terms are defined and understood as follows:
  - a. **Accreditation and Equivalency Program (A&E Program)** refers to a program in ALS aimed at providing an alternative pathway of learning for out-of-school children in special cases and adults who have not completed basic education. Through this program, school dropouts can complete elementary and secondary education outside the formal school system.
  - b. **Adult** refers to a person at least eighteen (18) years of age, and has not completed basic education, or in the case of the Academic-Focused Bridging Program (AFBP), ALS graduates of the secondary level A&E Program.
  - c. **Alternative Learning System** refers to a parallel learning system that offers a viable alternative to the existing formal education instruction, encompassing both non-formal and informal sources of knowledge and skills.
  - d. **ALS 2.0** refers to the enhanced ALS program of the DepEd anchored on the ALS K to 12 Basic Education Curriculum (BEC).
  - e. **Alternative Learning System Act** refers to Republic Act No. 11510 or "An Act Institutionalizing the ALS in Basic Education for Out-of-School Children in Special Cases and Adults and Appropriating Funds Therefor."
  - f. **ALS Five-Year Strategic Roadmap** refers to the five-year (2019-2024) strategic plan/roadmap of the ALS Program to align the systems improvements of the ALS 2.0 with the strategic directions of DepEd to (i) Expand Access to Basic Education, (ii) Improve Quality and Relevance, and (iii) Modernize Education Management and Governance.
  - g. **ALS Implementors** refer to the collective group of organizations and individuals implementing the ALS Program, regardless of funding source and implementing organization and/or individual. Specifically, this includes ALS Teachers, Community ALS Implementors, Learning Facilitators, and Teacher Aides.
  - h. **Alternative Learning System K to 12 Basic Education Curriculum (ALS K to 12 BEC)** refers to the comprehensive curriculum that outlines the competency, content, key stages, and standards for the ALS program. The ALS K to 12 BEC is benchmarked on the DepEd K to 12 formal school curriculum and emphasizes 21<sup>st</sup> Century Skills: information, media, and technology skills, learning and innovation skills, communication skills, as well as life and career skills.
  - i. **ALS Learners** refer to out-of-school children in special cases, out-of-school youth, and out-of-school adults including, among others, indigenous peoples, learners with disabilities, teenage mothers or

female childbearing youth, 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.

- j. **ALS Teachers** refer to DepEd-employed teachers who implement the ALS programs. These individuals were formerly referred to as Mobile Teachers and District ALS Coordinators (DALSCs).
- k. **Basic Literacy Program (BLP)** refers to the program component of ALS aimed at eradicating illiteracy among out-of-school children in special cases and adults by developing basic literacy skills of reading, writing, numeracy, and simple comprehension.
- l. **Beginning of School Year (BOSY)** refers to a period in the Learner Information System (LIS) facility to encode, update, and complete the enrollment data and learner information requirements for the corresponding School Year.
- m. **Community ALS Implementor (CAI)** refers to a person engaged either by DepEd or a local government unit (LGU) to deliver ALS programs to out-of-school children in special cases, out-of-school youth, and adults.
- n. **Community Learning Center (CLC)** refers to a physical space that houses learning resources and facilities for learning program for out-of-school children in special cases and adults. It is a venue for face-to-face learning activities and other learning opportunities for community development and the improvement of people's quality of life. CLC may either be a School-Based Learning Center (SBLC) or a Community-Based Learning Center (CBLC).

CBLC or SBLC shall be classified into five (5) types:

- 1: A simple, temporary meeting place with tables and chairs or any open multi-purpose area or any private property temporarily lent for learning purposes.
- 2: A semi-permanent structure made mostly out of light materials (e.g., nipa, softwood) and equipped with basic furniture and learning equipment.
- 3: A typical barangay learning center or school classroom, permanent and secure, mostly made of concrete and other heavy building materials, and equipped with basic furniture and learning equipment.
- 4: A single or multi-storey building fully equipped with basic furniture and advanced Information and Communication Technologies (ICT) for learning (e.g., computers) dedicated to ALS learning sessions and related activities.
- 5: A permanent building equipped with ALS and other learning materials, Information and Communication Technologies (ICT), laboratory, WASH facilities (toilet, water, and hand washing facilities), utilized by learners and other members of the community, and functions as resource centers where materials are either transported from house to house or borrowed by individual interested community members. It is also accessible to learners with limited mobility. This type



serves as a centralized learning resource and training center and serves multiple sub-CLCs in the area.

- o. **DepEd-engaged Community ALS Implementor (CAI)** refers to a person engaged by DepEd to deliver the ALS program to out-of-school children in special cases, out-of-school youth, and adults. A DepEd engaged CAI is not a regular DepEd teacher, with separate working conditions and remuneration levels based on agreed standards with the Schools Division Office (SDO). DepEd-engaged CAIs were formerly known as Literacy Volunteers.
- p. **End-of-School Year (EOSY)** refers to a period in the Learner Information System (LIS) facility to update the status of the ALS learners in the ALS program, either completed or not completed, two (2) months prior to the A&E test or its equivalent registration.
- q. **Full-Time District ALS Coordinators (DALSCs)** refer to DepEd formal school teachers who are locally designated as District ALS Coordinators and undertake a full-time load to conduct ALS classes for out-of-school children in special cases and adults.
- r. **Hardship Post** refers to a workstation (Public School/Community Learning Center) located in an area characterized by extraordinary hardship, discomfort, and extreme difficulties based on the hardship factors measured by the Hardship Index.
- s. **Informal Education** refers to diverse forms of learning that are intentional or deliberate but are not institutionalized. It is a lifelong process of learning by which every person acquires and accumulates knowledge, skills, attitudes, and insights from daily experiences at home, at work, during play, and from life itself, contributing towards literacy.
- t. **Learners with Disabilities** refer to those who have long-term physical, mental, intellectual, or sensory impairments which, in interaction with various barriers, may hinder their full and effective participation in society on an equal basis with others.
- u. **Literacy Mapping** refers to a process which aims to gather data on the number of out-of-school children in special cases, and adults in the community.
- v. **Literacy Volunteers** refer to those contracted by the DepEd for a 10-month service in target sites nationwide to address basic learning needs of an increasing number of out-of-school children, youth, and adults. In this policy, they shall be renamed DepEd-engaged Community ALS Implementors.
- w. **Mobile Teachers** refer to DepEd teachers who conduct and deliver community or school-based ALS programs and learning sessions to out-of-school children in special cases and adults.
- x. **Non-formal Education (NFE)** refers to any organized and systematic educational activity carried out outside the framework of the formal education system to provide selected types of learning to a particular population segment.

- y. **Out-of-School Children in Special Cases** refer to children in the official school age who are not enrolled in elementary or secondary schools due to special cases such as economic, geographic, political, cultural, or social barriers, including learners with disabilities or conditions, indigenous peoples, children in conflict with the law, learners in emergency situations, and other marginalized sectors.
- z. **Out-of-School Youth** refers to individuals identified in Section 3, RA No. 10742 (Sangguniang Kabataan Act of 2015) who did not complete basic education.
- aa. **Persons Deprived of Liberty (PDL)** refers to any person deprived of personal liberty as a result of a conviction for an offense. It also refers to any person arrested or detained by reason of a criminal charge, who is detained either in police custody or in jail awaiting trial or final conviction.
- bb. **Special Hardship Allowance (SHA)** refers to additional compensation generally paid to teachers who are exposed to hazards and difficulties because of the nature/or location of their work.
- cc. **Stipend** refers to a special teaching allowance paid for ALS teaching services rendered by Literacy Volunteers/DepEd-engaged Community ALS Implementors.
- dd. **Teaching Aid Allowance** refers to an allowance intended to defray expenses for the printing and reproduction of learning materials per class (*e.g.*, modules, answer sheets, manipulative devices, and consumable learning supplies).
- ee. **Transportation Allowance** refers to the allowance designed to defray transportation expenses incurred by ALS Teachers to reach all types of learners in underserved and unserved communities.
- ff. **Underserved learners** refer to learners who are disadvantaged in terms of their ability to access social services such as education, health and social welfare, and economic services such as employment and self-employment. In the context of education, included are those who are/have been unable to complete their basic education through formal schools, have never been to school or cannot be accommodated by the formal school system due to lack of facilities, inadequate finances, lack of teachers, geographical isolation, restrictive health conditions, disabilities, institutionalization, and other barriers to access and full participation.
- gg. **Unserved learners** refer to learners with no access to formal schooling. Included are learners in school-less barangays, emergency evacuation centers, and conflict-devastated communities.

#### IV. Policy Statement

- 18. This DepEd Memorandum aims to standardize the guidelines and establish a mechanism for DepEd to provide Transportation and Teaching Aid (TTA) allowances to ALS Teachers, notwithstanding the receipt of the Special Hardship Allowance (SHA) and Cash Allowance.

This DepEd Memorandum likewise intends to expand the eligible recipients of TTA allowances to include DepEd-engaged ALS Community Implementors.

It shall ensure that said allowances for ALS Teachers and DepEd-engaged Community ALS Implementors (CAIs) comply with the rules for the provision, release, disbursement, utilization, liquidation, monitoring, and reporting of transportation and teaching aid allowances, as prescribed in the ALS Act, its IRR, existing compensation laws, rules, and regulations.

**V. Procedures/Standards**

**A. Eligible Recipients of Transportation and Teaching Aid Allowances**

- 19. ALS Teachers
  - a. Mobile teachers;
  - b. Full-time District ALS Coordinators (DALSCs); and

**Literacy Volunteers** hired by the Schools Division Offices (SDOs) for SY 2021-2022 and SY 2022-2023.

- 20. To comply with the provision of the ALS Act and the recommendation of the DBM, **the DepEd shall rename the Literacy Volunteers to DepEd-engaged Community ALS Implementors (CAIs) for SY 2023-2024. The DepEd-engaged CAIs shall be directly under contract with the SDOs.**

**B. Eligibility Requirements for the Transportation and Teaching Aid Allowances**

- 21. Literacy Volunteers (LVs) contracted for ten (10) months by the SDOs in School Years (SYs) 2021-2022 and 2022-2023 to deliver ALS programs in target sites.
- 22. For SY 2023-2024, DepEd-engaged Community ALS Implementors (including formerly Literacy Volunteers who shall qualify as DepEd-engaged Community ALS Implementors) shall be contracted for ten (10) months to deliver ALS programs in target sites in the SDO. This shall be detailed in a separate issuance by the DepEd.
- 23. ALS Teachers and DepEd-engaged CAIs shall register the required number of ALS Learners in the Learner Information System (LIS) before the submission of the report for the Beginning of School Year (BOSY) and shall conduct classes based on the prescribed ALS guidelines and policies.

**C. Types and Amount of Allowances**

- 24. Beginning FY 2022, in addition to their salaries and other compensation and benefits, each ALS Teacher shall receive the following allowances:

**Table No. 1: Types and Amount of Allowances of an ALS Teacher**

	<b>Transportation Allowance</b>	<b>Teaching Aid Allowance</b>	<b>TOTAL</b>
	<b>P 38,400.00</b>	<b>P 5,000.00</b>	<b>P 43,400.00</b>
	<b>(3,200 x 12 months)</b>	<b>(per year)</b>	
	This allowance is intended to defray the	This allowance is intended to defray expenses for the	

<b>ALS Teacher</b>	expenses on transportation that the ALS Teacher shall incur to reach all types of learners in the underserved and unserved communities	printing and reproduction of learning materials per class (e.g., modules, answer sheets, manipulative devices, and consumable learning supplies).
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**For FY 2022 and FY 2023**, each Literacy Volunteer/DepEd-engaged CAIs shall receive the following allowances and stipend. The provision of stipend for Literacy Volunteers/DepEd-engaged CAIs is based on DepEd Order No. 59, s. 2012, par. 6.1 Funds Allocations, Release, and Disbursement, and shall be incorporated herein.

**Table No. 2: Types and Amount of Allowances, and Stipend for Literacy Volunteers/DepEd-engaged CAIs for FY 2022 and FY 2023**

	<b>Transportation Allowance</b>	<b>Teaching Aid Allowance</b>	<b>Stipend</b>	<b>TOTAL</b>
<b>Literacy Volunteer/DepEd-engaged Community ALS Implementor (CAI)</b>	<p><b>P 32,000.00</b></p> <p><b>(3,200 x 10 months)</b></p> <p>This allowance is intended to defray the expenses on transportation that the LV shall incur to reach all types of learners in underserved and unserved communities.</p>	<p><b>P 5,000.00</b></p> <p><b>(for the 10-month service)</b></p> <p>This allowance is intended to defray expenses for the printing and reproduction of learning materials per class (e.g., modules, answer sheets, manipulative devices, and consumable learning supplies).</p>	<p><b>P 50,000.00</b></p> <p><b>(5,000 x 10 months)</b></p> <p>The stipend is for the services delivered by the Literacy Volunteers/DepEd-engaged CAIs.</p>	<b>P 87,000.00</b>

#### **D. Budget Allocation, Release, Utilization, Disbursement, Liquidation, and Reporting**

##### **Allocation of the Transportation and Teaching Aid (TTA) Allowances to ALS Teachers**

- The budget designated for the provision of TTA allowances is determined by the DepEd-allocated budget for the ALS program as reflected in the General Appropriations Act (GAA) for the corresponding Fiscal Year (FY), and in compliance with Section 22 of the ALS Act.

26. Starting FY 2022, the list of ALS Teachers in each Schools Division Office (SDO) shall be used as basis for preparation of financial documents for the provision of TTA allowances, which list shall be submitted to the BAE. The schedule for submission of said list for the corresponding School Year shall be subject of a separate Memorandum by the Executive Committee Member in charge of the ALS, through the BAE.
27. All Division ALS Focal Persons shall submit to the Regional ALS Focal Person a list (Enclosure No. 2) of all ALS Teachers in their respective divisions who are eligible to receive the TTA allowances. The list must be duly signed by the Schools Division Superintendent (SDS).
28. The Regional ALS Focal Person shall collate the lists submitted by the Division ALS Focal Persons (Enclosure No. 3). The final list for each Regional Office (RO) shall be duly signed by the Regional Director (RD) and shall be submitted to the BAE through email at [bae.pqad@deped.gov.ph](mailto:bae.pqad@deped.gov.ph).
29. The final list submitted to the BAE by the Regional Offices shall serve as the basis for the BAE to compute the Transportation and Teaching Aid allowances for ALS Teachers per SDO. It shall also be used for preparing and planning the budget for the following Fiscal Year (FY).
30. The BAE shall submit to the Bureau of Human Resource and Organizational Development - Schools Effectiveness Division (BHROD-SED) the list of ALS Teachers eligible to receive the SHA, in compliance with the existing policy on the provision of Special Hardship Allowance for Public School Teachers.<sup>6</sup>

**Allocation of the Transportation and Teaching Aid Allowances and Stipend to DepEd-engaged Community ALS Implementors (CAIs)**

31. The budget intended for the provision of TTA allowances and stipend for DepEd-engaged CAIs is determined by the DepEd allocated budget for the ALS program as reflected in the General Appropriations Act (GAA) for the corresponding Fiscal Year (FY).
32. The Central Office, through the BAE, shall allot/determine the number of DepEd-engaged CAIs per RO to implement and deliver the ALS programs, through a separate Memorandum. The Regional ALS Focal Persons shall determine the allocation of DepEd-engaged CAIs per SDO based on the number of existing ALS teachers, and data gathered from the literacy mapping conducted to identify the rate/number of out-of-school children in special cases and adults.
33. SDOs shall submit the list (Enclosure No. 4) of DepEd-engaged CAIs to the Regional Office based on the specified number to be engaged in the SDO. The Regional ALS Focal Person shall prepare a consolidated list (Enclosure No. 5) of DepEd-engaged CAIs and submit it to the Bureau of Alternative Education (BAE) through email at [bae.pqad@deped.gov.ph](mailto:bae.pqad@deped.gov.ph). All DepEd-engaged CAIs for the corresponding SY shall be further validated through LIS by the BAE.
34. **The guidelines for engaging the services of Community ALS Implementors (formerly Literacy Volunteers) in the Department of Education shall be subject of a separate DepEd Order.**

<sup>6</sup> DepEd Order 39, s. 2021 on the Guidelines on the Provision of Special Hardship Allowance for Public School Teachers, Section VI - Item 3, letter c.

## Release of Funds

35. The BAE shall identify and prepare the list of ALS Teachers eligible for Transportation and Teaching Aid allowances, as well as the list of DepEd-engaged CAIs eligible for the Transportation and Teaching Aid allowance and stipend for the corresponding Fiscal Year (FY), based on the official submissions from the Regional Offices.

The BAE shall submit to the Budget Division – Finance Service (Budget Division – FS) a request to download funds along with the approved Activity Request (AR) or Authority to Conduct (ATC). The template, process, and workflow involved in the approval of AR and ATC shall comply with the current DepEd Order on Implementing Guidelines on the Release and Use of Funds for the corresponding FY.

Budget Division-FS shall issue Sub-Allotment Release Orders (Sub-AROs) to the Regional Offices. To facilitate the release and utilization of the funds, the Budget Division of Central Office shall send through email an advance copy of the signed Sub-AROs to the Regional Budget Officers and Regional ALS Focal Persons.

36. Upon receipt of Sub-AROs, the ROs shall sub-allot to their respective SDOs, based on the official and certified list of ALS Teachers and DepEd-engaged CAIs per SDO.
37. The SDOs shall then request from the DBM-Regional Offices for the issuance of Notice of Cash Allocations (NCAs) to cover the cash requirement of the Sub-AROs.

## Utilization, Disbursement, Liquidation

38. The TTA allowances of ALS Teachers and TTA allowances and stipends of DepEd-engaged CAIs shall be directly released to them under the following the conditions:
- In compliance with the requirements of the Commission on Audit (COA), ALS Teachers and DepEd-engaged CAIs shall submit a Statement of Expenses (Enclosure No. 6) duly signed by their respective Schools Division Superintendent (SDS) upon claiming the transportation allowance;
  - Teaching Aid allowance, similar to Cash Allowance, shall be considered as an outright expense. The presentation or submission of bills and receipts shall not be required<sup>7</sup>; and
  - Present proof of identification as an ALS Teacher or as a DepEd-engaged CAI.
39. A General Payroll to document the disbursement and to support liquidation requirements shall be prepared by the Division ALS Focal Person with the assistance of the Education Program Supervisor II for ALS (EPS II for ALS), noted by the Division-Finance Officer, and duly signed by the Schools Division Superintendent.

The use of Transportation and Teaching Aid allowances shall be subject to, and consistent with the existing accounting and auditing rules and regulations.

<sup>7</sup> DepEd Order 10, s. 2020 on the Guidelines on the Grant of Cash Allowance to Teachers, Section IV – Item 6.

## Reporting Requirements

40. The Division ALS Focal Person shall prepare a disbursement report (Enclosure No. 7) for submission to BAE through email address [bae.pqad@deped.gov.ph](mailto:bae.pqad@deped.gov.ph), copy furnished the Division Budget Officer.

Based on the submitted disbursement report (Enclosure No. 7), the Division Budget Officer shall prepare a Fund Utilization Report (Enclosure No. 9), duly signed by the SDs for submission to the Regional Office Finance Division, and copy furnished BAE via email address [bae.pqad@deped.gov.ph](mailto:bae.pqad@deped.gov.ph).

41. The Regional ALS Focal Person shall prepare a consolidated disbursement report (Enclosure No. 8) for submission to BAE through the email address [bae.pqad@deped.gov.ph](mailto:bae.pqad@deped.gov.ph), and copy furnished the Regional Budget Officer.

Based on the submitted disbursement report (Enclosure No. 7), the Regional Budget Officer shall prepare a Fund Utilization Report (Enclosure No. 9), duly signed by the Regional Director for submission to the Budget Division- FS via email address [fs.bd@deped.gov.ph](mailto:fs.bd@deped.gov.ph), and copy furnished BAE via email address [bae.pqad@deped.gov.ph](mailto:bae.pqad@deped.gov.ph).

## VI. Monitoring and Evaluation

42. In compliance with DepEd Order 29, s. 2022, titled "*Adoption of the Basic Education Monitoring and Evaluation Framework (BEMEF)*," the concerned operating units in each governance level of the Department shall oversee the monitoring and evaluation (M&E) at their level, and provide the necessary technical assistance in the implementation of this policy.

### Schools Division Level

43. The Curriculum and Instruction Division (CID) through the Division ALS Focal Person, with the assistance of the Education Program Specialist II for ALS, shall coordinate with and monitor compliance of ALS Teachers and Literacy Volunteers/DepEd-engaged CAIs with this policy. The Division ALS Focal Persons shall continuously gather feedback on the implementation of this policy from ALS Teachers, Literacy Volunteers/DepEd-engaged CAIs, and concerned offices in the Division.
44. The School Governance and Operations Division (SGOD), as process owner of the M&E system in the School Division Office (SDO), shall oversee and manage the conduct of, and provide technical assistance to the CID in monitoring and evaluating the implementation of this policy.

### Regional Level

45. The Curriculum and Learning Management Division (CLMD), through the Regional ALS Focal Person, shall coordinate with the Division ALS Focal Persons regarding the implementation of this policy in the SDOs. The Regional ALS Focal Person shall conduct regular meetings with the Division ALS Focal Persons to gather feedback on the implementation of this policy.
46. The Quality Assurance Division (QAD), as process owner of the M&E system in the region, shall oversee and manage the conduct of and provide technical assistance to the CLMD in monitoring and evaluating the implementation of this policy.

### **National Level (Central Office)**

47. The BAE shall be in charge of the overall implementation of this policy. It shall conduct periodic consultations with the Regional and Division ALS Focal Persons to gather feedback and provide technical assistance regarding the implementation of and compliance with this policy.
48. The BAE shall closely coordinate with the Budget Division and BHROD-SED on the effectiveness of this policy.
49. Reports, feedback, and issues from the ROs and SDOs shall be analyzed by BAE as basis to refine this policy.
50. The Planning Service, as process owner of the M&E system at the national level, shall oversee and manage the conduct of and provide technical assistance to the BAE in monitoring and evaluating the implementation of this policy.

### **VII. References**

*Constitution of the Republic of the Philippines* (1987), Article IX-B (Constitutional Commissions-The Civil Service Commission), Section 8.

*Philippines. Republic Act No. 11510: An Act Institutionalizing the Alternative Learning System in Basic Education for Out-of-School Children in Special Cases and Adults and Appropriating Funds Therefor*, Republic of the Philippines, 2020.

Office of the President, Promoting a Youth National Service, Executive Order No. 788, (March 30, 2009) (Phil).

*The Official Gazette*, Volume 118, No. 9, Implementing Rules and Regulations of the Alternative Learning System Act (Republic Act 11510). (February 28, 2022) (Phil.)

DepEd Memorandum No. 313, s. 2008 on the Provision of Teaching Aid and Transportation Allowances to Mobile Teachers and District ALS Coordinators.

DepEd Order No. 59, s. 2016 on the Amendment to DepEd Order Nos. 59, s.2012; 19, s.2013; 17, s. 2014; and 17, s. 2015 (Revised Implementing Guidelines on the Selection and Hiring of ALS Literacy Volunteers; Revised Implementing Guidelines on the Provision of Teaching Aid and Transportation Allowances to ALS Mobile Teachers and District ALS Coordinators; Guidelines on the Abot-Alam Program and 2015 Guidelines on the Abot-Alam Program).

DepEd Order No. 50, s. 2017 on the Amendment and Additional Information to DepEd Order Nos. 58 and 59, s.2012 (Revised Implementing Guidelines on the Provision of Teaching Aid and Transportation Allowances to ALS Mobile Teachers and District ALS Coordinators, and Revised Implementing Guidelines on the Selection and Hiring of ALS Literacy Volunteers).

DepEd Order 10, s. 2020 on the Guidelines on the Grant of Cash Allowance to Teachers.

DepEd Order 39, s. 2021 on the Guidelines on the Provision of Special Hardship Allowance for Public School Teachers.



**VIII. Effectivity Clause**



51. In compliance with Section 11, ALS Act and Section 13.3, ALS Act IRR, the engagement of and provision of transportation allowance, teaching aid, and stipend to DepEd-engaged Community ALS Implementors, shall be valid **ONLY** until School Year 2023 - 2024, unless otherwise amended.

**Provisions in this policy pertaining to DepEd-engaged CAI shall be in effect until School Year 2023-2024 only, other provisions not so declared shall remain in force and in effect.**



(Enclosure No. 2 to DepEd Memorandum No. **070**, s. 2023)



**SDO List of ALS Teachers to Receive the Transportation and Teaching Aid Allowances**

		Republic of the Philippines <b>Department of Education</b>						
REGION _____ SCHOOLS DIVISION OF _____								
<b>LIST OF ALS TEACHERS TO RECEIVE THE TRANSPORTATION AND TEACHING AID ALLOWANCES</b>								
SCHOOL YEAR _____								
No.	Last Name	First Name	Middle Name	ALS Teacher	Position	Salary Grade	Step Increment	Number of Learners Enlisted in LIS (as of _____)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
Prepared by:			Noted by:			Approved by:		
<b>Division ALS Focal Person</b>			<b>Division Budget Officer</b>			<b>Schools Division Superintendent</b>		



(Enclosure No. 3 to DepEd Memorandum No. **070**, s. 2023)



**Consolidated Regional List of ALS Teachers to Receive the Transportation and Teaching Aid Allowances**

 <div style="text-align: center;">           Republic of the Philippines  <b>Department of Education</b>            REGION _____         </div> 									
<b>CONSOLIDATED REGIONAL LIST OF ALS TEACHERS TO RECEIVE THE TRANSPORTATION AND TEACHING AID ALLOWANCES</b>									
SCHOOL YEAR _____									
Schools Division Office _____	No.	Last Name	First Name	Middle Name	ALS Teacher	Position	Salary Grade	Step Increment	Number of Learners Enlisted in LIS
	1								
	2								
	3								
	4								
	5								
	6								
	7								
	8								
	9								
	10								
	11								
	12								
	13								
	14								
	15								
Prepared by:				Noted by:			Approved by:		
<b>Regional ALS Focal Person</b>				<b>Regional Budget Officer</b>			<b>Regional Director</b>		



(Enclosure No. 4 to DepEd Memorandum No. **070**, s. 2023)


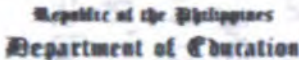

**SDO List of DepEd-Engaged CAIs To Receive the Transportation and Teaching Aid Allowances and Stipend**

 <p style="text-align: center;">       Republic of the Philippines  <b>Department of Education</b>        REGION _____        SCHOOLS DIVISION OF _____     </p> 						
<b>SDO LIST OF DEPED-ENGAGED COMMUNITY ALS IMPLEMENTORS TO RECEIVE THE TRANSPORTATION AND TEACHING AID ALLOWANCES AND STIPEND</b>						
SCHOOL YEAR _____						
No.	Last Name	First Name	Middle Name	Validity of Contract		Number of Learners Enlisted in LIS
				Start (mm/yyyy)	End (mm/yyyy)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
Prepared by:			Noted by:		Approved by:	
<b>Division ALS Focal Person</b>			<b>Division Budget Officer</b>		<b>Schools Division Superintendent</b>	



(Enclosure No. 5 to DepEd Memorandum No. **070**, s. 2023)



**Consolidated Regional List DepEd-Engaged CAIs to Receive the Transportation and Teaching Aid Allowances and Stipend**

  							
Republic of the Philippines Department of Education REGION _____							
<b>CONSOLIDATED REGIONAL LIST OF DEPED-ENGAGED COMMUNITY ALS IMPLEMENTORS TO RECEIVE THE TRANSPORTATION AND TEACHING AID ALLOWANCES AND STIPEND</b>							
SCHOOL YEAR _____							
Schools Division Office _____	No.	Last Name	First Name	Middle Name	Validity of Contract		Number of Learners Enlisted in LIS
					Start (mm/yyyy)	End (mm/yyyy)	
	1						
	2						
	3						
	4						
	5						
	6						
	7						
	8						
	9						
	10						
	11						
	12						
	13						
	14						
	15						
Prepared by:			Noted by:			Approved by:	
Regional ALS Focal Person			Regional Budget Officer			Regional Director	



(Enclosure No. 6 to DepEd Memorandum No. 070, s. 2023)



**Statement of Expenses for Transportation Allowance**

		Republic of the Philippines <b>Department of Education</b> REGION _____ SCHOOLS DIVISION OFFICE _____			
<b>STATEMENT OF EXPENSES FOR TRANSPORTATION ALLOWANCE</b>					
<b>SUMMARY OF EXPENSES</b>					
No.	Mode of Transportation	Date and Time of Travel	Amount Incurred		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
				<b>TOTAL</b>	<b>₱</b>
Prepared by:  <b>ALS Teacher or DepEd-Engaged Community ALS Implementer</b>			Noted by:  <b>Division ALS Focal Person or EPSA or CID Chief</b>		
Certified Correct by:  <b>Division Accountant</b>			Approved by:  <b>Schools Division Superintendent</b>		



Enclosure No. 7 to DepEd Memorandum No. 070, s. 2023)

**SDO Disbursement Report on Transportation and Teaching Aid Allowances**

 <div style="text-align: center;"> <b>Republic of the Philippines</b>  <b>Department of Education</b>  <b>REGION _____</b>  <b>SCHOOLS DIVISION OFFICE _____</b> </div> 									
<b>SDO LIST OF ALS TEACHERS WHO RECEIVED THE TRANSPORTATION AND TEACHING AID ALLOWANCES</b>									
SCHOOL YEAR _____									
No.	Last Name	First Name	Middle Name	ALS Teachers	Position	Number of Learners Enlisted in LIS (as of mm/yyyy)	AMOUNT RECEIVED		
							Transportation Allowance	Teaching Aid	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
<b>TOTAL</b>							<b>₱</b>	<b>₱</b>	
Prepared by:			Noted by:			Approved by:			
Division ALS Focal Person / EPSA			Division Budget Officer			Schools Division Superintendent			







**Fund Utilization Report**



Republic of the Philippines  
**Department of Education**



Region / Schools Division Office: \_\_\_\_\_

**FUND UTILIZATION REPORT FOR FISCAL YEAR \_\_\_\_\_**

**I. Physical and Financial Accomplishments (use additional sheets, if necessary):**

Objectives/Major Activities	Unit of measure/Indicator	Means of Verification (MOV)	Physical Accomplishments			Financial Accomplishments		
			Target	Actual	%	Target	Actual	%
Objective								
Activity								

**Reasons for Under/Over Performance based on the set Targets/Objectives (use additional sheets, if necessary)**

\_\_\_\_\_

**II. Issues, challenges, and other concerns (use additional sheets, if necessary):**

Operational Concerns/Issues

\_\_\_\_\_

Policy-related Concerns/Issues

\_\_\_\_\_

**III. Best Practices, Recommendations, and Ways Forward (use additional sheets, if necessary):**

\_\_\_\_\_

Prepared: \_\_\_\_\_  
ALS Focal Person

Certified Correct: \_\_\_\_\_  
Approving Authority