



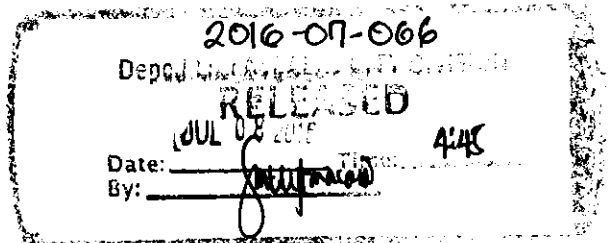
DEPARTMENT OF EDUCATION  
Region X- Northern Mindanao  
**DIVISION OF MALAYBALAY CITY**  
Casisang, Malaybalay City  
Telefax # 088-314-0094, Website: [depedmalaybalay.net](http://depedmalaybalay.net)



July 8, 2016

**DIVISION MEMORANDUM**

NO. 347 s. 2016



TO : Chief Education Supervisor & Staff, CID  
Chief Education Supervisor & Staff, SGOD  
Public Schools District Supervisors  
Public Elementary and Secondary School Heads  
This Division

FROM :   
EDILBERTO L. OPLENARIA, CESO VI  
Schools Division Superintendent

DATE : July 8, 2016

SUBJECT : **DISSEMINATION OF DepEd Order NO. 44, S. 2016**  
**RE: GUIDELINES ON THE SCHOOL-TO-SCHOOL**  
**PARTNERSHIPS FOR FISCAL YEAR 2016**

- 
1. For the information and guidance of all concerned, enclosed is a DepEd Order No. 44, s. 2016 re: Guidelines on the School-To-School Partnerships for Fiscal Year 2016 which is self-explanatory.
  2. Wide dissemination of this memorandum is hereby enjoined.



Republic of the Philippines  
**Department of Education**

ep/06/12

DepEd ORDER  
No. 44, s. 2016

22 JUN 2016

**GUIDELINES ON THE SCHOOL-TO-SCHOOL PARTNERSHIPS  
FOR FISCAL YEAR 2016**

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

1. In line with DepEd Order 83, s. 2012 entitled *Implementing Guidelines on the Revised School-Based Management (SBM) Framework, Assessment Process and Tool (APAT)*, the Department of Education (DepEd) continues to build networks of educational leaders in schools and communities that will guide the educational system achieve its shared vision, mission, and goals. To further sustain this policy direction, the DepEd shall strengthen the cooperation, collaboration and partnership among schools at the local level because these schools which are high-performing can be valuable resource as coaches, mentors or role models for those schools that have not yet reached their full potential.
2. To provide a mechanism and guidance for this kind of cooperation between and among schools and to promote the culture of sharing, the DepEd issues the enclosed **Guidelines on the School-to-School Partnerships for Fiscal Year 2016**. The central, regional and schools division offices are hereby directed to provide assistance and support to schools entering such agreements.
3. For more information, all concerned may visit the **Bureau of Human Resource and Organizational Development - School Effectiveness Division (BHROD-SED)**, 4<sup>th</sup> Floor, Mabini Building, Department of Education (DepEd) Central Office, DepEd Complex, Meralco Avenue, Pasig City or contact them through telephone no. (02) 633-5397 or through email address: [bhrod.sed@deped.gov.ph](mailto:bhrod.sed@deped.gov.ph).
4. Immediate dissemination of and strict compliance with this Order is directed.

  
**BR. ARMIN A. LUISTRO FSC**  
Secretary

Encls.: As stated  
Reference: DepEd Order (No. 83, s. 2012)  
To be indicated in the Perpetual Index  
under the following subjects:

POLICY      SCHOOLS      STRAND: Governance and Operations

Madel, DO Guidelines on School-to-School Partnership for FY 2016  
0398-June 6, 2016

**GUIDELINES ON THE SCHOOL-TO-SCHOOL PARTNERSHIPS FOR FY 2016**

**Table of Contents**

<b>Section</b>	<b>Page Number</b>
1. Rationale	2
2. Coverage	3
3. Definition of Terms	3
4. Policy Statement	4
5. Procedures	4
5.1 Roles and Responsibilities	4
5.2 Selection and Allocation	7
5.3 Eligible Activities and Expenses	8
5.4 Risk Mitigation Strategies	12
5.5 Availing the Funds	13
5.6 Releasing the Funds	14
5.7 Procurement Process	15
5.8 Liquidation	16
6. Monitoring, Evaluation, and Reportorial Requirements	17
7. References	18
8. Effectivity	18

**Annexes**

- Annex 1 - List of Leader Schools and Allocation
- Annex 2 - Procedures on Establishing School-to-School Partnerships
- Annex 3 - No. of Leader Schools, Total School Fund, and PSF - by Region
- Annex 4 - No. of Leader Schools, Total School Fund, and PSF - by Division
- Annex 5 - List of Leader Schools that have not Liquidated SBM Grant 2014
- Annex 6 - School-to-School Partnership Agreement
- Annex 7 - Work and Financial Plan Template for Regions, Divisions, and Schools
- Annex 8 - List of Leader Schools with Approved WFPs and Partner Schools
- Annex 9 - Flowchart of School Fund Availment, Release, and Reporting
- Annex 10 - Report on Fund Utilization and Liquidation
- Annex 11 - Accomplishment Report Template for Regions, Divisions, and Schools

## GUIDELINES ON THE SCHOOL-TO-SCHOOL PARTNERSHIPS FOR FY 2016

### 1.0 Rationale

1.1 The Department of Education (DepEd) believes that high-performing schools can be instruments for reform. Through school-to-school partnerships, high-performing schools can share their best practices and help other schools improve their school performance using Learning Action Cells (LAC), the Continuous Improvement (CI) Program, and School-Based Management (SBM). This requires that high-performing schools become Leader Schools with active leadership roles, initiating partnerships with other schools and taking on broader responsibilities to help elevate the performance of other schools within their District or Division.<sup>1</sup>

1.2 To cultivate partnerships between Leader Schools and nearby schools, DepEd has appropriated P900,000,000 to enable school-to-school partnerships. Leader Schools shall receive funds to provide technical support and assistance to nearby schools that have not yet reached their full potential in school performance. These school funds shall be used by Leader Schools for sharing their best practices and for partnership activities with their nearby Partner Schools.

1.3 This policy also aims to generate short-term positive outcomes among schools involved in partnerships which are enabling mechanisms of effective schools. These outcomes include the following:

- Partner Schools are engaged in collaborative professional development activities such as CI, LAC, and action research;
- Partner Schools jointly undertake planning, problem-solving, and resource mobilization activities to address community-wide educational problems; and
- Partner Schools improve social trust, awareness and understanding with other schools.

1.4 For purposes of monitoring and evaluation, the following are the key performance indicators of this policy:

Criteria	Performance Standards
Efficiency of Liquidation	90% of funds for school-to-school partnerships are fully liquidated by December 31, 2016.
Quality of School-to-School Partnerships	80% of randomly monitored school-to-school partnerships attain any of the short-term outcomes at the end of the school year.

---

<sup>1</sup> Armstrong, P. (2015). Effective school partnerships and collaboration for school improvement: a review of the evidence: Research report.

## **2.0 Coverage**

These guidelines shall have national applicability and shall detail the selection, allocation, avancement, release, utilization, liquidation, monitoring, and reporting of school-to-school partnerships funds which shall be implemented in FY 2016. Nevertheless, the establishment of new partnerships and the continuation of existing partnerships is encouraged using other fund sources.

## **3.0 Definition of Terms**

For purposes of these guidelines, the following terms shall be taken to mean as follows:

- 3.1 Continuous Improvement (CI) projects – projects that revolve around the continuous improvement of an identified school process and service delivery related to access, quality, or governance, with the end view of improving learning outcomes.
- 3.2 Implementing Units (IUs) – secondary schools that maintain separate books of accounts.
- 3.3 Leader Schools – high-performing schools categorized as Level 5, 6, 7, or 8 in the 2014 Performance-Based Bonus (PBB) performance categories.
- 3.4 Learning Action Cells (LAC) – a group of people who organize themselves to learn together and carry out staff development through self-learning; local-based staff development system institutionalized by DepEd, primarily to enable teachers to help each other improve their professional competencies during the course of their day-to-day work. Sessions can be held at the School, District, or Division level with focus on improving teachers' instructional management skills and providing immediate on-the-job applications of these skills.<sup>2</sup>
- 3.5 Non-Implementing Units (Non-IUs) – public elementary and secondary schools, without separate books of accounts, which are under the direct supervision of the Schools Division Office (SDO).
- 3.6 Partner Schools – schools that will be assisted by Leader Schools in reaching their potential in school performance. Operationally, these are the schools categorized as Level 1, 2, 3, or 4 in the 2014 PBB performance categories.
- 3.7 Partnership activities and projects – collaborative activities and projects between a Leader School and a Partner School for the purpose of improving the performance of the Partner School. This includes the sharing of best practices or provision of technical assistance as well as coaching and mentoring support by the Leader School to its Partner School.

---

<sup>2</sup> UNESCO (1985). Mutual Cooperation for School Development.

## 4.0 Policy Statement

In line with DepEd Order 83, s. 2012, DepEd is committed to building a network of leadership and governance that will guide the educational system to achieve its shared vision, mission, and goals. Toward this end, this policy shall guide Leader Schools to collaborate with its Partner Schools. To ensure that Leader Schools will have “the moral purpose linked to the well-being of the wider community rather than just any individual school”<sup>3</sup>, the Leader Schools shall be provided with various incentives to enable and encourage them to assist and support their Partner Schools.

## 5.0 Procedures

### 5.1 Roles and Responsibilities

5.1.1 School Level: The **School Head of the Leader School** shall be accountable for the implementation of the activities agreed upon with the Partner School and is responsible for the following:

- A. Selecting a Partner School (see section 5.2) and initiating the partnership;
- B. Organizing teams from its roster who will provide the technical assistance and support needed by the Partner School and appointing a focal person who will liaise with the Partner School;
- C. Orienting its teaching and non-teaching personnel about their school's involvement and participation in the school-to-school partnership;
- D. Assessing the needs of the Partner School based on their School Improvement Plan (SIP);
- E. Identifying its organization strengths and capacity to support its Partner School;
- F. Preparing a Work and Financial Plan (WFP) based on the needs of the Partner School and the scope of support that will be provided;
- G. Entering into a formal agreement with the Partner School;
- H. Receiving the funds and implementing the school-to-school activities found in the approved WFP, following the costing parameters and timelines;
- I. Monitoring the outcomes of the activities and processing the insights and learnings gained by its teams involved in the partnership; and
- J. Submitting liquidation reports and accomplishment reports to the SDO.

---

<sup>3</sup> Armstrong, P. (2015). Effective school partnerships and collaboration for school improvement: a review of the evidence: Research report.

5.1.2 School Level: The **School Head of the Partner School** shall be responsible for the following:

- A. Orienting its teaching and non-teaching personnel about their involvement and participation in the school-to-school partnership;
- B. Appointing a focal person who will liaise with the Leader School;
- C. Preparing the list of Priority Improvement Areas (PIAs) in the SIP and participating in the needs assessment done by the Leader School;
- D. Assigning a Project Team to work with the Leader School to implement partnership activities;
- E. Providing feedback and suggestions on the WFP and the partnership agreement prepared by the Leader School;
- F. Allotting time and resources to undertake the partnership activities and projects;
- G. Monitoring the outcomes of the activities and processing the insights and learnings gained by its teams involved in the partnership; and
- H. Documenting the implementation of the partnership activities and projects including the outcomes and gains.

5.1.3 Division Level: The **School Governance Operations Division (SGOD)** shall oversee the overall implementation of the school-to-school partnerships at the Division level and is responsible for the following:

- A. Orienting the Leader Schools about school-to-school partnerships and assisting them in selecting their Partner Schools;
- B. Creating a communication campaign to advocate the value and importance of school-to-school partnerships in the Division;
- C. Managing the use of the fund in the event that the Leader School refuses the fund;
- D. Appointing the SBM Coordinator as facilitator who will bridge the communication between Leader Schools and Partner Schools;
- E. Conducting training and providing coaching and technical assistance to the schools pertaining to partnership planning, joint problem solving, and resource mobilization;
- F. Reviewing and approving the WFPs submitted by the Leader Schools;
- G. Facilitating regular meetings with the Leader Schools in the Division;
- H. Monitoring the impact of the partnership on Partner Schools in the Division and documenting reported accomplishments;
- I. Consolidating reports submitted such as the list of schools with approved WFPs and their corresponding Partner Schools, and liquidation reports for onward submission to the Regional Office (RO);
- J. Conducting debriefing for both Leader School and Partner Schools; and
- K. Providing recognition to deserving Leader and Partner Schools in the Division.

The **Schools Division Superintendent (SDS)** shall be accountable for school-to-school partnerships at the Division level.

5.1.4 Regional Level: The **Regional Field Technical Assistance Division (FTAD)** shall work with the **Quality Assurance Division (QAD)** and the **Regional Policy Planning Research Division (PPRD)**. They are responsible for the following:

The **FTAD** shall

- A. Consolidate reports submitted by the SDOs such as the list of Leader Schools with approved WFPs and their corresponding Partner Schools, and liquidation reports for onward submission to the Central Office (CO);
- B. Provide coaching and technical assistance to the SDOs when necessary; and
- C. Communicate and consolidate the insights and the impact of school-to-school partnerships by organizing symposiums and fora in the region.

The **QAD** shall

- A. Monitor the challenges, gains, and impact of school-to-school partnerships based on reports submitted by the SDO; and
- B. Develop evaluation tools and criteria on the implementation of school-to-school partnerships.

The **PPRD** shall initiate research on effective school-to-school partnerships.

The **Regional Director**, as head of the Task Force, shall identify the specialists in the region who will support the FTAD, QAD, and PPRD. Furthermore, the Regional Director shall be the accountable for school-to-school partnerships at the regional level.

5.1.5 National Level: The **School Effectiveness Division (SED)** of the Bureau of Human Resource and Organizational Development (BHROD) shall take charge of the overall implementation of the school-to-school partnerships. The functions of the SED are the following:

- A. Formulating and improving the guidelines and policies on school-to-school partnerships;
- B. Maintaining a list of Leader and Partner Schools;
- C. Allocating the funds to Leader Schools and Program Support Fund (PSF) for Divisions and regions;
- D. Developing incentive packages for Leader Schools;
- E. Providing coaching and technical assistance to regions when necessary; and
- F. Conducting capacity building on school-to-school partnerships in cooperation with the ROs and SDOs.



## 5.2 Selection and Allocation

### 5.2.1 Selection and allocation for school-to-school partnerships

Schools categorized as Level 5, 6, 7, or 8 in the 2014 PBB performance categories are considered Leader Schools in these guidelines. As shown in **Annex 1**, there are 5,948 schools based on this definition.

Each of these Leader Schools must select one nearby Partner School from a list which can be accessed using this link: [bit.ly/school\\_partner](http://bit.ly/school_partner). The suggested procedures on establishing school-to-school partnerships can be seen in **Annex 2**. The SDO shall ensure that no school shall be selected as a Partner School more than once.

Leader Schools will receive P140,000 each which shall be used for the partnership activities. The fund allocated for each Leader School is shown in **Annex 1**. A regional summary of the number of Leader Schools and the total school fund is shown in **Annex 3**, while a summary by Division is shown in **Annex 4**.

### 5.2.2 Exemption Rule

#### A. Unliquidated Funds

A Leader School that has not yet liquidated 100% of its 2014 SBM Grant is given a grace period of not more than fifteen (15) calendar days after the issuance of this policy to accomplish the liquidation. The SDO shall ensure that all Leader Schools do not have any pending liquidation issues within this period. **Annex 5** shows the list of Leader Schools that have not liquidated 100% of their 2014 SBM Grant.<sup>4</sup>

#### B. Refusal

If the School Head of the Leader School refuses to accept the fund, then he or she shall communicate such refusal to the SDS in writing within five (5) calendar days after the effectivity of this policy. In this case, a replacement Leader School will not be selected. Despite the refusal, a Partner School can still avail of the fund which will be held and managed by the SGOD for the Leader School.

The SGOD shall be accountable for the conduct of partnership activities and projects of the Leader and Partner Schools. Using said funds, the SGOD shall procure items for their partnership activities in consultation with the two schools. The concerned SGOD shall also be responsible for the submission of liquidation reports.

---

<sup>4</sup> Based on reports submitted to the SED as of May 20, 2016.

### 5.2.3 PSF Allocation

The amount of P60,424,500 (around 7% of P900,000,000) shall be distributed as PSF to SDOs, proportional to the number of Leader Schools in the Division. Actual PSF allocation per Division is rounded up to the nearest P500, with the maximum PSF amount set at P2,963,000. The SDO PSF shall be managed by the SGOD.

The amount of P6,855,500 (around 1% of P900,000,000) shall be distributed as PSF to ROs, proportional to the number of Leader Schools in the region. Actual PSF allocation per region is rounded up to the nearest P500 as well. The RO PSF shall be managed by the FTAD.

The PSF each region will receive is shown in last column of **Annex 3**, while the PSF each Division will receive is shown in last column of **Annex 4**.

## 5.3 Eligible Activities and Expenses

### 5.3.1 Eligible Activities

The partnership activities and projects must be aligned to the spirit and intention of this policy which is to build genuine partnerships between and among schools.

For illustrative purposes, sample partnership activities that can be implemented are shown on the next two pages. **These eligible activities are just examples and are in no way complete and exhaustive. Therefore, these activities should not be taken as the only means of achieving authentic partnerships. Based on its needs, the Leader and Partner Schools should prioritize which activities to implement.**

A. Best Practices on Curriculum, Instruction and Assessment

KEY STAGE	SPECIFIC ELIGIBLE PARTNERSHIP ACTIVITIES	GENERAL ELIGIBLE ACTIVITIES
<b>Kinder to Grade 3</b>	Activities on Mother Tongue-Based Multilingual Education	<ul style="list-style-type: none"> <li>● Contextualization of learning materials and teaching guides;</li> <li>● Creation of teacher-made learning materials for use in differentiated and innovative instruction;</li> <li>● Capacity-building for teachers on content, pedagogy, classroom management, differentiated instruction, and inclusive education;</li> <li>● Conduct of activities for teaching and assessment including the purchase of supplies and materials necessary to conduct them;</li> <li>● Tapping Indigenous People (IP) resource persons from the community to share their knowledge and practices;</li> <li>● Implementation of LAC projects particularly for Special Education (SPED), Multigrade Education, and SHS; and</li> <li>● Organization, mobilization, and other supporting activities LAC Project Teams.</li> </ul>
<b>Grades 4 to 6</b>	Activities on Technology and Livelihood Education (TLE)	
<b>Grades 7 to 10</b>	Activities on TLE or Technical-Vocational-Livelihood (TVL), Senior High School (SHS) and Career Guidance Advocacy	
<b>Grades 11 to 12 (For integrated SHS)</b>	Activities on TVL, SHS and Career Guidance Advocacy, and industry partnership engagement	

B. Best Practices on leadership and governance

- School improvement planning and SBM assessment;
- CI Methodology, LAC, and Action Research;
- Transparency and accountability (e.g. School Report Card (SRC) and Transparency and Accountability Board);
- Water, sanitation and hygiene;
- Solid waste management;
- Advocacy and education campaigns for internal and external stakeholders;
- Enrolment management;
- Child-mapping or tracking of learners, especially boys, who are at risk of dropping out; and
- Information, Communication and Technology.

### C. Best Practices on disaster risk reduction

- Resource-sharing and rapid response;
- Education continuity strategies;
- School-community emergency preparedness drills;
- Temporary Learning Spaces following national or local designs;
- Joint clean up after disasters;
- Psychosocial support for students and teachers after disasters;
- Collaborative hazard-mapping; and
- Helping nearby schools become more resilient to disasters.

#### 5.3.2 Eligible Items

All expenses incurred in support of Section 5.3.1 are eligible as long as the expenses are classifiable as MOOE under Commission on Audit (COA) Circular No. 2003-001.

#### 5.3.3 Non-eligible expense items

- A. Hiring and payment of salaries of additional staff;
- B. Payment of professional fees/honoraria;
- C. Payment of utilities;
- D. Purchase and reproduction of National Achievement Test reviewers;
- E. Purchase of commercially available instructional materials;
- F. Field trips and other educational trips;
- G. Purchase of equipment;
- H. Activities funded by other special or national programs or subsidies; and
- I. Gifts or tokens for DepEd monitoring and field Technical Assistance teams.

### 5.3.4 PSF Eligible Activities

#### A. SDO PSF Eligible Activities

The SDO PSF shall be used for progress monitoring, coaching, mentoring, and technical assistance to both leader and Partner Schools.

Eligible activities include:

- 1) Providing orientation on the contents of this policy;
- 2) Mentoring and coaching to both schools during joint planning, problem-solving, action research and resource mobilization;
- 3) Ensuring that the resources (e.g. materials, technical, human resources) that the schools need arrive according to the schedule of their proposed activities;
- 4) Monitoring the progress and milestones of the partnership activities and projects;
- 5) Reporting and other assistance that may be needed by the partnership;
- 6) Forming communities of practice and professional learning sessions to facilitate sharing of good practices and lessons learned;
- 7) Reviewing Division-wide program implementation of school-to-school partnerships;
- 8) Creating advocacy activities and materials on school-to-school partnerships to gather the support of stakeholders; and
- 9) Mobilizing Civil Society Organization (CSO) partners in strengthening school-to-school partnerships. This includes the provision of transportation and meals to enable CSO partners to participate in monitoring activities.

#### B. RO PSF Eligible Activities

The RO PSF shall be used for the following:

- 1) Capacitating Divisions to assist schools in implementing their WFPs effectively;
- 2) Facilitating the conduct of region-wide trainings for SDOs and School Heads on CI, LAC and other content areas that will be discussed in school-to-school partnerships;
- 3) Reviewing and evaluating region-wide program implementation of the school-to-school partnerships;
- 4) Conduct of research on factors affecting the success of school-to-school partnerships; and
- 5) Random field inspections and monitoring of schools.

## 5.4 Risk Mitigation Strategies

### 5.4.1 Incentives for Leader Schools

- Leader Schools who successfully implement school-to-school partnerships shall have a rating of 2 (evidence indicates planned practices and procedures are fully implemented and aligned to A Child- and Community-Centered Educational System (ACCESs)) for all indicators under the Leadership and Governance Dimension of the SBM Framework in DepEd Order 83, s. 2012. Exemplary Leader Schools shall be prioritized by the SED for future support and assistance.
- For teaching and non-teaching personnel of the Leader Schools who provide support to the Partner Schools, the school-to-school partnership and its activities shall be considered Key Result Areas in their respective Individual Performance Commitment and Review Form (IPCRF) and Organizational Performance Commitment and Review Form (OPCRF).
- Participation of teachers (either as a coach/mentor/trainer or as a participant) in partnership activities undertaken during vacation, holidays and weekends shall be considered as "services rendered by those who train teachers in addition to their normal teaching load" and as "attendance/participation in special DepEd projects and activities which are short-term in duration, if such are held during summer vacation or during weekends", provided in DepEd Order 53, s. 2003. Thus, the said teachers shall be entitled to service credits subject to existing rules and regulations as well as the approval of the SDS.

### 5.4.2 Provision of Technical Assistance

The Regional Technical Assistance and Monitoring Team shall be led by the regional SBM Coordinator and FTAD, supported by other specialists in the region. At the Division, the SGOD shall lead the Division Team in the provision of technical assistance supported by other specialists in school leadership, pedagogy, CI, LAC, finance, etc.

Likewise, this Division team may involve representatives from Local School Boards and CSOs that have proven expertise in partnership and engagement.

Transportation and meal expenses of CSO representatives during school visits shall be charged against the PSF of the concerned office.

The scope of technical assistance shall cover content, including, among others, the agreed partnership activities and projects. The technical assistance shall also include procedures on the process of establishing school-to-school partnerships.

### 5.4.3 Transparency and accountability

#### A. Measures at the Region and Division

The RO shall post in public areas their PSF liquidation report.

The SDO shall be a party to the Partnership Agreement that will be entered into by the Leader and Partner Schools. The said partnership agreement and a copy of this policy shall be posted in the Division Website and in public areas. **Annex 6** shows the suggested School-to-School Partnership Agreement. The SDO shall also post in public areas the liquidation reports.

#### B. Measures at the School

- 1) Posting - the School Head of the Leader School shall post in the school bulletin board, Transparency and Accountability Board, or in any public and open area, the fund allocated, date of receipt, and a copy of the WFP submitted to the SDO.
- 2) Documentation - In documenting and reporting the partnership activities and projects, the narrative reports of the both schools shall include quantitative and qualitative data such as, but not limited to, photographs, feedback, testimonies, etc.

### 5.5 Availing the Funds

5.5.1 The Leader Schools should select a Partner School and submit their WFP to the SGOD on or before July 15, 2016 corresponding to the fund allocated in **Annex 1** and following the format in **Annex 7**. The SGOD shall appraise the WFP within five (5) calendar days and ensure that the activities are eligible.

5.5.2 The WFP of the Leader School shall be approved if it includes eligible activities set in these guidelines. If a Leader School does not submit a WFP or if the WFP does not include eligible activities, the SGOD shall provide technical assistance to the Leader School within five (5) calendar days. After receiving technical assistance and producing a WFP, the WFP shall be deemed approved.

The SGOD shall summarize these schools' WFPs by object of expenditure. The SGOD shall also prepare a list of Leader Schools with approved WFPs together with a list of their corresponding Partner Schools which shall be submitted to the RO in Excel format (.xls or .xlsx) following **Annex 8** on or before July 31, 2016. The RO will consolidate the list of Leader Schools with approved WFPs together with their corresponding Partner Schools and send to the SED via [bhrod.sed@deped.gov.ph](mailto:bhrod.sed@deped.gov.ph) on or before August 15, 2016. The SGOD shall also retain copies of the WFP for monitoring purposes.

A flowchart illustrating the process of school fund availing and its requirements, as well as the process of fund release and reporting that follow, can be seen in **Annex 9**.

5.5.3 The SED shall notify the Budget Division - Finance Service (BD-FS) of the CO to effect transfer of funds through the issuance of the Sub-Allotment Release Order (Sub-ARO) to the recipient units.

5.5.4 To facilitate availment of funds, the SDO shall ensure that Leader Schools have liquidated SBM Grant 2014, if applicable; as proof, the SDO shall submit to the RO on or before July 15, 2016 the **Summary of FY 2014 SBM Grants Report on Utilization and Liquidation** in Excel format (.xls or .xlsx) following the format in **Annex 10**. The RO shall submit the consolidated reports in Excel format (.xls or .xlsx) on or before July 31, 2016 to the SED.

5.5.5 Following the format in **Annex 7**, the PSF Fund Managers of the region and Division shall also prepare their own WFP based on the allocated PSF as indicated in **Annex 3** and **Annex 4**. The SDO WFP and RO WFP shall be approved by their SDSs and Regional Directors, respectively.

## 5.6 Releasing the Funds

5.6.1 The BD-FS shall immediately effect the transfer of the allotment to the respective units through the issuance of a Sub-ARO to the following:

- A. RO for the regional PSF; and
- B. SDOs for IUs and Non-IUs, and the Division PSF (copy furnished to the RO).

NOTE: For newly created Divisions, the fund shall be released to their mother Divisions. The RO is authorized to mediate and facilitate the distribution of the funds between the mother and the newly created Divisions. A copy of said decision by the RO must be sent to the SED within one (1) month after the distribution.

5.6.2 The SDO shall request the concerned Department of Budget and Management (DBM) ROs for the release of the Notice of Cash Allocations (NCAs), supported by copies of Sub-AROs corresponding to the allotment released by the CO and the Revised Monthly Disbursement Program (if applicable).

5.6.3 The SDO shall put into effect the transfer of the amount of the fund to the School Heads of IUs and Non-IUs in the form of cash advances. The cash advance shall specify the name of the school to which the fund is allocated and the title of the activity for which the fund is to be applied. School Heads from clusters of schools shall receive the fund of their respective schools and shall be the one responsible for managing and utilizing the said fund.

5.6.4 The SDO shall release 100% of the fund to IUs and Non-IUs.

5.6.5 While waiting for the release of NCAs from DBM, the SDO may advance cash requirements for the release of funds to their schools out of the remaining balances of their regular NCAs.



5.6.6 All finances related to this fund must be fully obligated and liquidated immediately or not later than **December 31, 2016**.

## 5.7 Procurement Process

5.7.1 The existing Bids and Awards Committee (BAC) of the school shall be responsible for the procurement of supplies and materials. In the absence of a committee, the School Head shall create one through a memorandum. The school's BAC shall be composed of five members consisting of school personnel and representative/s from the Parents-Teachers Association (PTA) and/or School Governing Council (SGC). In the interest of check and balance, the School Head is prevented from becoming the chairperson or a member of the school's BAC. The BAC's recommendations on the supplies and materials, however, shall be subject to the School Head's approval. The purchase orders shall be signed by the School Head or his/her authorized representative.

5.7.2 For schools with less than five (5) permanent employees, schools may avail the services of a BAC that is accessible to their schools (e.g. cluster schools' BAC, District or Division BAC).

5.7.3 For procurement of goods and services amounting to P50,000 and below, the following guidelines from Government Procurement Policy Board (GPPB) Resolution No. 09-2009 must be observed:

- A. The decision to resort to Shopping or Small Value Procurement shall be reflected in the Annual Procurement Plan and must take into consideration the annual procurement requirements of the item to be procured and other market factors, such as fluctuations in prices;
- B. Splitting of contracts is strictly prohibited and is punishable by law. Splitting of contracts means the breaking up of contracts into smaller quantities and amounts, or dividing contract implementation into artificial phases or subcontracts, for the purpose of making it fall below the threshold for Shopping or Small Value Procurement, or evading or circumventing the requirement of public bidding; and
- C. After the decision to resort to Shopping or Small Value Procurement has been made, the conduct thereof may be delegated to the appropriate bureau, committee, or support unit duly authorized by the BAC.

## 5.8 Liquidation

5.8.1 The School Head of the Leader Schools shall submit the liquidation report of **the utilized fund** to the SDO on or before the 10th day of the following month **after the conduct of an activity**. For example, if the fund was spent on several activities in the month of August, the liquidation of all these activities shall be made on or before September 10. If there are no activities or expenses in a given month, there is nothing to liquidate on the 10th day of the following month. The Non-IUs shall submit their utilization and/or liquidation reports to their respective SDOs using the disbursement report form for proper reporting, monitoring, and consolidation.

5.8.2 According to COA Circular 2004-006 dated September 9, 2004, evidence of receipt of payment may take several forms, provided such a document contains the following minimum data required:

- A. Name of Disbursing Officer making the payment;
- B. Date of Payment;
- C. Name of Recipient;
- D. Address of the Recipient;
- E. Purpose of the Payment;
- F. Amount of Payment.

Based on this COA Circular, the following supporting documents may be used as evidence of receipt of payment:

- A. Official Receipts (ORs);
- B. Reimbursement Expense Receipts (RERs);
- C. Acknowledgement Receipts (ARs);
- D. Voucher Receipt (VRs);
- E. Credit Card Payment Receipts.

5.8.3 Supporting documents of IUs regarding the utilization of the funds and/or liquidation reports shall be retained in their respective schools, while all supporting documents of Non-IUs shall be retained in their respective SDOs. For IUs, a copy must be submitted to the SDO for reference.

5.8.4 Using **Annex 10**, the SDOs shall consolidate the liquidation reports of Leader Schools and submit these consolidated reports in Excel format (.xls or .xlsx) to the RO on or before the 12th day of the following quarter (July 12, October 12, and January 12 of the ensuing year).

5.8.5 The ROs shall consolidate the reports from the SDOs and submit these consolidated reports in Excel format (.xls or .xlsx) to the SED on or before January 31, 2017. An initial report shall be submitted on October 31, 2016.

## **6.0 Monitoring, Evaluation, and Reportorial Requirements**

### **6.1 Monitoring and Evaluation**

To ensure the performance is regularly tracked, each governance level shall conduct monitoring and evaluation aligned with their respective mandates.

The SED shall be responsible for monitoring this policy as well as evaluating its impact nationwide. It shall also initiate the conduct of research on the factors that led to successful collaboration and partnerships of schools. Likewise, the RO shall conduct assessment of the impact of this policy at the regional level. It shall conduct random field visits to schools to ensure that transparency and accountability measures are observed.

The SDO shall conduct progress monitoring of this policy to ensure efficient fund utilization and timely submission of liquidation reports of all Leader Schools.

The SGC and SPT of the Leader School shall monitor the utilization of the fund at the school level. The School Head of the Leader School shall report the fund amount, utilization, and liquidation in the SRC, in school assemblies, to the PTA, and to the SGC.

### **6.2 Reportorial Requirements**

6.2.1 Using **Annex 11**, all Leader Schools shall submit to their respective SDOs in Excel format (.xls or .xlsx) their physical and financial accomplishments on or before the 10th day of the following month after the conduct of the activity. Note that financial accomplishments shall be based on their actual liquidation report.

6.2.2 The SDOs shall review and validate reported accomplishments of Leader Schools on or before the 12th day of the following quarter (July 12, October 12, and January 12 of the ensuing year).

A flowchart illustrating the process of school fund reporting, connected with school fund availment and release, can be seen in **Annex 9**.

### **6.3 Reportorial Requirements for PSF**

6.3.1 Using **Annex 11**, the SDOs shall prepare accomplishment reports in Excel format (.xls or .xlsx) which shall be validated by ROs on or before the 15th day of the following quarter.

6.3.2 Using **Annex 11**, the ROs shall likewise prepare accomplishment reports in Excel format (.xls or .xlsx) which shall be validated by the SED on or before the 20th day of the following quarter.

10	Lanao del Norte	303998	Baloi NHS	Level 5	140,000
10	Lanao del Norte	304003	Kapatagan NHS	Level 6	140,000
10	Lanao del Norte	304016	Nunungan NHS	Level 5	140,000
10	Lanao del Norte	304019	Pantar NHS	Level 5	140,000
10	Lanao del Norte	304022	Andres Bersales, Sr. Nat'l. HS (Pandanan NHS)	Level 5	140,000
10	Malaybalay City	126537	Caburacanan ES	Level 5	140,000
10	Malaybalay City	126545	Lunokan ES	Level 7	140,000
10	Malaybalay City	126550	Miglamín ES	Level 7	140,000
10	Malaybalay City	126556	Zamboanguita CS	Level 5	140,000
10	Malaybalay City	126565	Mabuhay ES	Level 6	140,000
10	Malaybalay City	126581	Imbayao ES	Level 5	140,000
10	Malaybalay City	126591	San Jose ES	Level 6	140,000
10	Malaybalay City	303950	Bukidnon NHS	Level 7	140,000
10	Misamis Occidental	127294	Dullan ES	Level 7	140,000
10	Misamis Occidental	127297	Kanao-Kanao ES	Level 5	140,000
10	Misamis Occidental	127328	San Isidro ES	Level 5	140,000
10	Misamis Occidental	127332	Sulipat ES	Level 5	140,000
10	Misamis Occidental	127335	Caluton Elementary School	Level 5	140,000
10	Misamis Occidental	127341	Dalingap ES (Franciso Adaza ES)	Level 5	140,000
10	Misamis Occidental	127342	Lupagan Elementary School	Level 5	140,000
10	Misamis Occidental	127348	Cabunga-An PS	Level 5	140,000
10	Misamis Occidental	127351	Kinangay Norte PS	Level 5	140,000
10	Misamis Occidental	127359	Tinacnaan ES	Level 6	140,000
10	Misamis Occidental	127360	Balongkot ES	Level 5	140,000
10	Misamis Occidental	127361	Concepcion CS	Level 5	140,000
10	Misamis Occidental	127362	Debaloy ES	Level 5	140,000
10	Misamis Occidental	127363	Guiban ES	Level 6	140,000
10	Misamis Occidental	127366	Marugang Elementary School	Level 6	140,000
10	Misamis Occidental	127369	Pogan PS	Level 7	140,000
10	Misamis Occidental	127370	San Francisco PS	Level 5	140,000
10	Misamis Occidental	127386	Adorable Elementary School	Level 7	140,000
10	Misamis Occidental	127387	Butuay ES	Level 6	140,000
10	Misamis Occidental	127388	Carmen Integrated School	Level 5	140,000
10	Misamis Occidental	127389	Carmen Annex PS	Level 6	140,000
10	Misamis Occidental	127390	Dicoloc ES	Level 5	140,000
10	Misamis Occidental	127391	Gata ES	Level 5	140,000
10	Misamis Occidental	127392	Guintomoyan ES	Level 6	140,000
10	Misamis Occidental	127394	Macabayao ES	Level 7	140,000
10	Misamis Occidental	127395	Malibacsan ES	Level 6	140,000
10	Misamis Occidental	127396	Matugas Alto ES	Level 5	140,000
10	Misamis Occidental	127397	Matugas Bajo ES	Level 6	140,000
10	Misamis Occidental	127398	Mialern ES	Level 5	140,000
10	Misamis Occidental	127399	Palilan ES	Level 6	140,000
10	Misamis Occidental	127400	Seti Elementary School	Level 5	140,000
10	Misamis Occidental	127401	Sibaroc ES	Level 7	140,000
10	Misamis Occidental	127402	Sinara Alto ES	Level 7	140,000
10	Misamis Occidental	127403	Sinara Bajo Elementary School	Level 7	140,000
10	Misamis Occidental	127490	Balaninao ES	Level 6	140,000