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Republika ng Pilipinas  
**Kagawaran ng Edukasyon**  
Tanggapan ng Pangalawang Kalihim

**OUA MEMO 00-0421-0134**  
**MEMORANDUM**  
27 April 2021

For: **Regional Directors and BARMM Education Minister  
Schools Division Superintendents  
Regional and Division Youth Formation Coordinators**

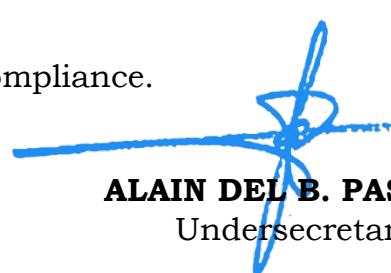
Subject: **IMPLEMENTING GUIDELINES ON THE ALLOCATION,  
UTILIZATION, DOCUMENTATION, AND REPORTING OF  
PROGRAM SUPPORT FUNDS FOR THE IMPLEMENTATION  
OF YOUTH FORMATION PROGRAMS FOR FY2021**

The Bureau of Learner Support Services – Youth Formation Division (BLSS-YFD) is mandated to empower Filipino children and youth who are responsible, hardworking, enterprising, persevering, value-driven, culturally-rooted, equipped with world class skills, and imbued with values such as *maka-Diyos*, *maka-tao*, *makakalikasan*, and *makabansa*. In this regard, program support funds are provided to Regional Offices (ROs) and Schools Division Offices (SDOs) for them to conduct various youth formation activities.

With this, the Department of Education (DepEd) hereby issues the *Implementing Guidelines on the Allocation, Utilization, Documentation, and Reporting of Program Support Funds for the Implementation of Youth Formation Programs*. This document defines the processes and reportorial requirements to ensure the proper, efficient, and effective utilization of the FY2021 Learner Support Program (LSP) funds for youth programs and activities of ROs and SDOs.

For more information, questions or concerns on the above-mentioned subject, please contact Mr. Adolf P. Aguilar, Chief of BLSS-YFD, through 0915 566 9717 or email at [blss.yfd@deped.gov.ph](mailto:blss.yfd@deped.gov.ph).

For immediate dissemination and compliance.

  
**ALAIN DEL B. PASCUA**  
Undersecretary



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**Office of the Undersecretary for Administration (OUA)**

[Administrative Service (AS), Information and Communications Technology Service (ICTS), Disaster Risk Reduction and Management Service (DRRMS), Bureau of Learner Support Services (BLSS), Baguio Teachers' Camp (BTC), Central Security & Safety Office (CSSO)]

Department of Education, Central Office, Meralco Avenue, Pasig City  
Rm 519, Mabini Bldg; Mobile: +639260320762; Tel: (+632) 86337203, (+632) 86376207  
Email: [usec.admin@deped.gov.ph](mailto:usec.admin@deped.gov.ph); Facebook/Twitter @depedtayo

**IMPLEMENTING GUIDELINES ON THE ALLOCATION, UTILIZATION,  
DOCUMENTATION, AND REPORTING OF PROGRAM SUPPORT FUNDS FOR  
THE IMPLEMENTATION OF YOUTH FORMATION PROGRAMS FOR FY2021**

I. Allocation of Fund Support

1. The Regional Office (RO) and Schools Division Office (SDO) fund support allocation for FY2021 is provided in Annex A.
2. ROs and SDOs shall receive FY2021 Program Support Funds for the implementation of Youth Formation Programs (YFPs). Funds are released through a Sub-Allotment Release Order (Sub-ARO) from the Central Office to ROs.
3. The ROs shall issue a Sub-ARO to SDOs corresponding to the allocation provided in Annex A. Coordination with region and division budget and accounting offices is advised.

II. Activities and Expenses

1. These guidelines apply to funds provided to DepEd field offices for the implementation of YFPs which include, but are not limited to the following:

a. Allowable Activities

- i. implementation of Student Government, Youth for Environment in Schools Programs (e.g., tree planting, outreach program, School Inside a Garden, *Gulayan sa Paaralan*, Youth Disaster Readiness Development Program, etc.), Barkada Kontra Droga (BKD)-related activities, and Child Protection;
- ii. region, division and school YFP evaluation and planning activities;
- iii. visits for the monitoring of YFP implementation in schools, as applicable;
- iv. youth formation initiatives and capacity building in the context of the COVID-19 pandemic;
- v. trainings and capacity building activities for YFD coordinators in divisions and schools; and
- vi. quarterly meetings and school visits of YFD coordinators.

b. Allowable Expenses

- i. supplies and materials, but not limited to the purchase of technology-related devices (e.g., headset, mobile Wi-Fi);
- ii. reproduction of advocacy materials;
- iii. travel and miscellaneous expenses related to the activities mentioned above, pursuant to Executive Order No. 77, s. 2019 (*Prescribing Rules and Regulations and Rates of Expenses and Allowances for Official Local and Foreign Travels of Government Personnel*) and DepEd Order No. 22, s. 2019 (*Guidelines on Official Local Travels in the Department of Education*);



- iv. board and lodging of participants and management team, use of function room/s and other equipment subject to DepEd Order No. 02, s. 2018 titled *Amendment to DepEd Order No. 15, s. 2017 (Guidelines on the Allocation of Funds for Venue, Meals and Snacks and Accommodation of Official Activities Organized and Conducted by the Department of Education)*;
- v. contingency to cover the payment of miscellaneous and incidental expenses to the conduct of activities, such as, communication expenses, gasoline and other Monitoring and Other Operating Expenses (MOOE). This is pursuant to DepEd Order No. 038, s. 2020 (*Guidelines Authorizing Payment of Communication Expenses of the Department of Education Personnel Relative to the Implementation of Alternative Work Arrangement*) and DepEd Order No. 0040, s. 2020 (*Implementation of Learning and Development for Non-Teaching Personnel in the Department of Education in View of the COVID-19 Pandemic*); and
- vi. honorarium for resource speakers based on the guidelines set by the Department of Budget and Management (DBM).

III. The implementation of the mentioned activities shall ensure compliance to health standards, protocols and policies set by the Inter-Agency Task Force for the Management of Emerging Infectious Disease (IATF-MEID), DepEd and COVID-19 related issuances.

IV. LSP funds are under MOOE allotment class. Therefore, acquisition of supplies and materials will not exceed P15,000.00 which is the threshold for individual asset recognized as plant, property and equipment as prescribed in the Government Accounting Manual (GAM) issued by the Commission of Audit (COA).

#### V. Responsibilities

1. ROs and SDOs are required to submit Obligation Reports from their respective budget offices to BLSS-YFD through email at [yfd.monitoreval@gmail.com](mailto:yfd.monitoreval@gmail.com) on a quarterly basis.
2. The Region and Division YFP Coordinators may utilize the funds either through direct payment, cash advance, reimbursement or whichever payment mode is applicable.
3. The Region and Division YFP Coordinators, together with Region and Division Finance Officers, shall be accountable for the disbursement and liquidation of funds downloaded to their respective offices.



4. The monitoring tools for the downloaded funds is provided as Annex 2-4. The Division YFD Coordinators shall submit the accomplished report (SOE\_AIR) to the concerned Regional YFD Coordinator for consolidation and shall be supported with activity report and photo documentation. Then, the Regional YFD Coordinator shall submit the accomplished consolidated report (CUR) together with the supporting documents from the Division YFD Coordinators (accomplished SOE\_AIR, Activity Report, and photo documentation). Finally, the Region and Division YFD Coordinators are directed to compile all original copies of the signed reports.

VI. Judicious utilization of the fund is expected. Obligation, implementation, and payment shall be compliant to the Executive Order (EO) No. 91, titled *Adopting the Cash Budgeting System Beginning Fiscal Year 2019, and for Other Purposes*. Misuse and/or mismanagement of these funds for the purpose other than those authorized in this set of guidelines is strictly prohibited. Any violation committed by any individual or group will be dealt with in accordance with existing government accounting and auditing rules and regulations.

VII. These guidelines shall take effect upon its approval.



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**Annex A****LIST OF RECIPIENTS**

<b>No.</b>	<b>Region</b>	<b>Division</b>	<b>Amount (P)</b>
1	Region I	Regional Office Proper	50,000.00
2	Region I	Alaminos City	50,000.00
3	Region I	Batac City	50,000.00
4	Region I	Candon City	50,000.00
5	Region I	Dagupan City	50,000.00
6	Region I	Ilocos Norte	50,000.00
7	Region I	Ilocos Sur	50,000.00
8	Region I	La Union	50,000.00
9	Region I	Laoag City	50,000.00
10	Region I	Pangasinan I, Lingayen	50,000.00
11	Region I	Pangasinan II, Binalonan	50,000.00
12	Region I	San Carlos City	50,000.00
13	Region I	San Fernando City	50,000.00
14	Region I	Urdaneta City	50,000.00
15	Region I	Vigan City	50,000.00
		<b>Sub-TOTAL - Region I</b>	<b>750,000.00</b>
16	Region II	Regional Office Proper	50,000.00
17	Region II	Batanes	50,000.00
18	Region II	Cagayan	50,000.00
19	Region II	Cauayan City	50,000.00
20	Region II	City of Ilagan	50,000.00
21	Region II	Isabela	50,000.00



22	Region II	Nueva Vizcaya	50,000.00
23	Region II	Quirino	50,000.00
24	Region II	Santiago City	50,000.00
25	Region II	Tuguegarao City	50,000.00
		<b>Sub-TOTAL - Region II</b>	<b>500,000.00</b>
26	Region III	Regional Office Proper	50,000.00
27	Region III	Angeles City	50,000.00
28	Region III	Aurora	50,000.00
29	Region III	Balanga City	50,000.00
30	Region III	Bataan	50,000.00
31	Region III	Bulacan	50,000.00
32	Region III	Cabanatuan City	50,000.00
33	Region III	Gapan City	50,000.00
34	Region III	Mabalacat City	50,000.00
35	Region III	Malolos City	50,000.00
36	Region III	Meycauayan City	50,000.00
37	Region III	Munoz Science City	50,000.00
38	Region III	Nueva Ecija	50,000.00
39	Region III	Olongapo City	50,000.00
40	Region III	Pampanga	50,000.00
41	Region III	San Fernando City	50,000.00
42	Region III	San Jose City	50,000.00
43	Region III	San Jose del Monte City	50,000.00
44	Region III	Tarlac	50,000.00



45	Region III	Tarlac City	50,000.00
46	Region III	Zambales	50,000.00
		<b>Sub-TOTAL - Region III</b>	<b>1,050,000.00</b>
47	Region IV-A	Regional Office Proper	50,000.00
48	Region IV-A	Antipolo City	50,000.00
49	Region IV-A	Bacoor City	50,000.00
50	Region IV-A	Batangas	50,000.00
51	Region IV-A	Batangas City	50,000.00
52	Region IV-A	Binan City	50,000.00
53	Region IV-A	Cabuyao City	50,000.00
54	Region IV-A	Calamba City	50,000.00
55	Region IV-A	Cavite	50,000.00
56	Region IV-A	Cavite City	50,000.00
57	Region IV-A	Dasmaringas City	50,000.00
58	Region IV-A	General Trias City	50,000.00
59	Region IV-A	Imus City	50,000.00
60	Region IV-A	Laguna	50,000.00
61	Region IV-A	Lipa City	50,000.00
62	Region IV-A	Lucena City	50,000.00
63	Region IV-A	Quezon	50,000.00
64	Region IV-A	Rizal	50,000.00
65	Region IV-A	San Pablo City	50,000.00
66	Region IV-A	Sta. Rosa City	50,000.00
67	Region IV-A	Tanauan City	50,000.00



68	Region IV-A	Tayabas City	50,000.00
		<b>Sub-TOTAL - Region IV-A</b>	<b>1,100,000.00</b>
69	Region IV-B	Regional Office Proper	50,000.00
70	Region IV-B	Calapan City	50,000.00
71	Region IV-B	Marinduque	50,000.00
72	Region IV-B	Occidental Mindoro	50,000.00
73	Region IV-B	Oriental Mindoro	50,000.00
74	Region IV-B	Palawan	50,000.00
75	Region IV-B	Puerto Princesa City	50,000.00
76	Region IV-B	Romblon	50,000.00
		<b>Sub-TOTAL - Region IV-B</b>	<b>400,000.00</b>
77	Region V	Regional Office Proper	50,000.00
78	Region V	Albay	50,000.00
79	Region V	Camarines Norte	50,000.00
80	Region V	Camarines Sur	50,000.00
81	Region V	Catanduanes	50,000.00
82	Region V	Iriga City	50,000.00
83	Region V	Legaspi City	50,000.00
84	Region V	Ligao City	50,000.00
85	Region V	Masbate	50,000.00
86	Region V	Masbate City	50,000.00
87	Region V	Naga City	50,000.00
88	Region V	Sorsogon	50,000.00
89	Region V	Sorsogon City	50,000.00





90	Region V	Tabaco City	50,000.00
		<b>Sub-TOTAL - Region V</b>	<b>700,000.00</b>
91	Region VI	Regional Office Proper	50,000.00
92	Region VI	Aklan	50,000.00
93	Region VI	Antique	50,000.00
94	Region VI	Bacolod City	50,000.00
95	Region VI	Bago City	50,000.00
96	Region VI	Cadiz City	50,000.00
97	Region VI	Capiz	50,000.00
98	Region VI	Escalante City	50,000.00
99	Region VI	Guimaras	50,000.00
100	Region VI	Himamaylan City	50,000.00
101	Region VI	Iloilo	50,000.00
102	Region VI	Iloilo City	50,000.00
103	Region VI	Kabankalan City	50,000.00
104	Region VI	La Carlota City	50,000.00
105	Region VI	Negros Occidental	50,000.00
106	Region VI	Passi City	50,000.00
107	Region VI	Roxas City	50,000.00
108	Region VI	Sagay City	50,000.00
109	Region VI	San Carlos City	50,000.00
110	Region VI	Silay City	50,000.00
111	Region VI	Sipalay City	50,000.00
		<b>Sub-TOTAL - Region VI</b>	<b>1,050,000.00</b>



112	Region VII	Regional Office Proper	50,000.00
113	Region VII	Bais City	50,000.00
114	Region VII	Bayawan City	50,000.00
115	Region VII	Bogo City	50,000.00
116	Region VII	Bohol	50,000.00
117	Region VII	Carcar City	50,000.00
118	Region VII	Cebu	50,000.00
119	Region VII	Cebu City	50,000.00
120	Region VII	City of Naga, Cebu	50,000.00
121	Region VII	Danao City	50,000.00
122	Region VII	Dumaguete City	50,000.00
123	Region VII	Guihulngan City	50,000.00
124	Region VII	Lapu-Lapu City	50,000.00
125	Region VII	Mandaue City	50,000.00
126	Region VII	Negros Oriental	50,000.00
127	Region VII	Siquijor	50,000.00
128	Region VII	Tagbilaran City	50,000.00
129	Region VII	Talisay City	50,000.00
130	Region VII	Tanjay City	50,000.00
131	Region VII	Toledo City	50,000.00
		<b>Sub-TOTAL - Region VII</b>	<b>1,000,000.00</b>
132	Region VIII	Regional Office Proper	50,000.00
133	Region VIII	Baybay City	50,000.00
134	Region VIII	Biliran	50,000.00



135	Region VIII	Borongan City	50,000.00
136	Region VIII	Calbayog City	50,000.00
137	Region VIII	Catbalogan City	50,000.00
138	Region VIII	Eastern Samar	50,000.00
139	Region VIII	Leyte	50,000.00
140	Region VIII	Maasin City	50,000.00
141	Region VIII	Northern Samar	50,000.00
142	Region VIII	Ormoc City	50,000.00
143	Region VIII	Samar (Western Samar)	50,000.00
144	Region VIII	Southern Leyte	50,000.00
145	Region VIII	Tacloban City	50,000.00
		<b>Sub-TOTAL - Region VIII</b>	<b>700,000.00</b>
146	Region IX	Regional Office Proper	50,000.00
147	Region IX	Dapitan City	50,000.00
148	Region IX	Dipolog City	50,000.00
149	Region IX	Isabela City	50,000.00
150	Region IX	Pagadian City	50,000.00
151	Region IX	Zamboanga City	50,000.00
152	Region IX	Zamboanga del Norte	50,000.00
153	Region IX	Zamboanga del Sur	50,000.00
154	Region IX	Zamboanga Sibugay	50,000.00
		<b>Sub-TOTAL - Region IX</b>	<b>450,000.00</b>
155	Region X	Regional Office Proper	50,000.00
156	Region X	Bukidnon	50,000.00



157	Region X	Cagayan de Oro City	50,000.00
158	Region X	Camiguin	50,000.00
159	Region X	El Salvador	50,000.00
160	Region X	Gingoog City	50,000.00
161	Region X	Iligan City	50,000.00
162	Region X	Lanao del Norte	50,000.00
163	Region X	Malaybalay City	50,000.00
164	Region X	Misamis Occidental	50,000.00
165	Region X	Misamis Oriental	50,000.00
166	Region X	Oroquieta City	50,000.00
167	Region X	Ozamis City	50,000.00
168	Region X	Tangub City	50,000.00
169	Region X	Valencia City	50,000.00
		<b>Sub-TOTAL - Region X</b>	<b>750,000.00</b>
170	Region XI	Regional Office Proper	50,000.00
171	Region XI	Compostela Valley	50,000.00
172	Region XI	Davao City	50,000.00
173	Region XI	Davao del Norte	50,000.00
174	Region XI	Davao del Sur	50,000.00
175	Region XI	Davao Occidental	50,000.00
176	Region XI	Davao Oriental	50,000.00
177	Region XI	Digos City	50,000.00
178	Region XI	Island Garden City of Samal	50,000.00
179	Region XI	Mati City	50,000.00



180	Region XI	Panabo City	50,000.00
181	Region XI	Tagum City	50,000.00
		<b>Sub-TOTAL - Region XI</b>	<b>600,000.00</b>
182	Region XII	Regional Office Proper	50,000.00
183	Region XII	Cotabato City	50,000.00
184	Region XII	General Santos City	50,000.00
185	Region XII	Kidapawan City	50,000.00
186	Region XII	Koronadal City	50,000.00
187	Region XII	North Cotabato	50,000.00
188	Region XII	Sarangani	50,000.00
189	Region XII	South Cotabato	50,000.00
190	Region XII	Sultan Kudarat	50,000.00
191	Region XII	Tacurong City	50,000.00
		<b>Sub-TOTAL - Region XII</b>	<b>500,000.00</b>
192	CARAGA	Regional Office Proper	50,000.00
193	CARAGA	Agusan del Norte	50,000.00
194	CARAGA	Agusan del Sur	50,000.00
195	CARAGA	Bayugan City	50,000.00
196	CARAGA	Bislig City	50,000.00
197	CARAGA	Butuan City	50,000.00
198	CARAGA	Cabadbaran City	50,000.00
199	CARAGA	Dinagat Island	50,000.00
200	CARAGA	Siargao	50,000.00
201	CARAGA	Surigao City	50,000.00



202	CARAGA	Surigao del Norte	50,000.00
203	CARAGA	Surigao del Sur	50,000.00
204	CARAGA	Tandag City	50,000.00
		<b>Sub-TOTAL - CARAGA</b>	<b>650,000.00</b>
205	CAR	Regional Office Proper	50,000.00
206	CAR	Abra	50,000.00
207	CAR	Apayao	50,000.00
208	CAR	Baguio City	50,000.00
209	CAR	Benguet	50,000.00
210	CAR	Ifugao	50,000.00
211	CAR	Kalinga	50,000.00
212	CAR	Mt. Province	50,000.00
213	CAR	Tabuk City	50,000.00
		<b>Sub-TOTAL - CAR</b>	<b>450,000.00</b>
214	NCR	Regional Office Proper	50,000.00
215	NCR	Caloocan City	50,000.00
216	NCR	City of San Juan	50,000.00
217	NCR	Las Piñas City	50,000.00
218	NCR	Makati City	50,000.00
219	NCR	Malabon City	50,000.00
220	NCR	Mandaluyong City	50,000.00
221	NCR	Manila	50,000.00
222	NCR	Marikina City	50,000.00
223	NCR	Muntinlupa City	50,000.00



224	NCR	Navotas	50,000.00
225	NCR	Paranaque City	50,000.00
226	NCR	Pasay City	50,000.00
227	NCR	Pasig City	50,000.00
228	NCR	Quezon City	50,000.00
229	NCR	Taguig	50,000.00
230	NCR	Valenzuela City	50,000.00
		<b>Sub-TOTAL - NCR</b>	<b>850,000.00</b>
<b>GRAND TOTAL</b>			<b>11,500,000.00</b>

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**Bureau of Learner Support Services - Youth Formation Division**  
**Program Support Funds for Youth Formation Program**  
**Summary of Expenditure and Activity Information Report**  
 As of \_\_\_\_\_

Region: \_\_\_\_\_  
 Division: \_\_\_\_\_

**Instruction: Kindly read and follow instruction below**

1. This form will be used by the Regional and Division office which received a program support fund for the implementation and conduct of Youth Formation Programs.
2. Fill up the form.
  - 2.1 Identify which of the following major programs the activities / initiatives fits:
    - a. Student Government Program (SPG/SSG)
    - b. National Greening Program
    - c. Child Protection
    - d. Drug Abuse and Prevention
    - e. Others, please specify
  - 2.2 Activity - specific activity conducted
  - 2.3 Outcome - the effect of the activity that may result to long term impact. Such result may include cascading of the activity down the line, organized group of people for a certain cause, implementation of certain plan produced during conduct of the activity, etc.
  - 2.4 Output - tangible results, reportorial evidences, means of verification (Activity/Accomplishment Report and the like)
3. Please submit accomplished form and MOVs (activity report and supporting photos) to the Regional Office - Education Support Services Division (ESSD).

Activity Information							Summary of Expenditure							Remarks		
							SARO Received			Actual Expenditure						
							Original SARO No. (From Central Office)	SARO No. (From Regional Office)	Amount	Payee	Reference		Description of Expenses		Utilized Amount	Balance Amount
Program	Activity	Outcome	Output	Performance Indicator	Activity Date/s	No of Day/s				Check No.	Date	Amount				
Ex:	SG Program	SSG leadership training	Trained SSG officers in leadership	Conduct 1 training session	No. of training session conducted	Jun 1-3, 2021	3	OSEC-XXX	RO-XXX	50,000	Mr.X		50,000		49,000	1,000

Prepared by: \_\_\_\_\_

Signature over Printed Name  
 Youth Formation Coordinator

Certified Correct: \_\_\_\_\_

Signature over Printed Name  
 Division / Regional Accountant

Noted by: \_\_\_\_\_

Signature over Printed Name  
 School Division Superintendent / Regional Director



**Bureau of Learner Support Services - Youth Formation Division**  
**Program Support Funds for Youth Formation Program**  
**Consolidated Utilization Report**

As of \_\_\_\_\_

Region: \_\_\_\_\_

**Instruction: Kindly read and follow instruction below**

1. This form will be used by the Regional office which received a program support fund for the implementation and conduct of Youth Formation Programs.
2. Fill up the form.
  - 2.1 Program - Identify which of the following major programs the activities / initiatives fits:
    - a. Student Government Program (SPG/SSG)
    - b. National Greening Program
    - c. Child Protection
    - d. Drug Abuse and Prevention
    - e. Others, please specify
  - 2.3 Activity title - specific activity conducted
3. Please submit consolidated utilization form and other attachments to Bureau of Learner Support Services - Youth Formation Division (BLSS-YFD) at yfd.monitoreval@gmail.com.


SARO No. (Issued by Central Office)	SARO No. (Issued by Regional Office)	Schools Division Office	Amount Downloaded	Activity Information			Summary of Expenditure			Remarks
				Program	Activity Title	Submitted Activity Report and Supporting Photos (Yes / No)	Month/Period Conducted	Description of Expenses	Amount Utilized	
Ex:										
OSEC-XXX	NA	NA	NA	National Greening Program	Webinar on XXX	Yes	Jun-21		49,000	1,000
	RO-XXX	Pasig City	50,000	Drug Abuse and Prevention SG Program	Orientation on BKD Capacity Building	Yes Yes	Jul-21 Aug-21		20,000 19,000	11,000
	RO-XXX	Marikina City	50,000	SG Program	Leadership Training for SSG Officer	Yes	Jun-21		49,000	1,000

Prepared by:

Noted by:

\_\_\_\_\_  
 Signature over Printed Name  
 Youth Formation Coordinator

\_\_\_\_\_  
 Signature over Printed Name  
 Regional Director

	Republic of the Philippines <b>Department of Education</b> DepEd Complex, Meralco Avenue Pasig City 1600  <b>ACTIVITY REPORT</b> (for meetings, seminars, trainings, workshops, conferences and other related activities)	Effectivity Date:	
		Version No.	11
		Revision No.:	0
		Page No.:	1 of 1
		Reference No.:	

TITLE OF THE ACTIVITY	DATE/ TIME	PLACE/VENUE
<b>DETAILS OF THE ACTIVITY</b>		
<b>Description of the activity:</b> <ul style="list-style-type: none"> <li>•</li> </ul>		
<b>Highlights (Insights / relevant learning / issues and concerns):</b>		
<b>Recommendations:</b>		

**Attachment/s:** Approved Travel Order, Activity Request, a copy of the letter of invitation to the regions, and photos as MOVs

Submitted by:

Noted by: