



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
Schools Division of Negros Oriental

**Office of the Schools Division
Superintendent**

SEP 15 2022


DIVISION MEMORANDUM

No. **718**, s. 2022

SPECIAL EDUCATION FUND (SEF) REPORT ON ALLOCATION & UTILIZATION

To: Assistant Schools Division Superintendents
Chief, CID and SGOD, EPS, PSDSs, SEPS & EPS II
Unit Heads, Elementary and Secondary School Heads
All Others Concerned

1. This office hereby reiterates DepEd- DBM- DILG Joint Circular No. 1 & 2, series of 2020, Addendum to DepEd-DBM-DILG JC No. 1, series of 2017 dated January 19, 2017, "Revised Guidelines on the Use of the Special Education Fund (SEF)". The memorandum is herein attached.
2. Furthermore, in compliance with the monitoring, transparency and accountability in the allocation and utilization of the Special Education Fund (SEF), this office requires the Public Schools District Supervisors to facilitate the submission of quarterly reports from the Local Government Unit following the prescribed format stipulated in the abovementioned memorandums. Please see attached SEF Budget Accountability Form No. 1- Report of SEF UTILIZATION (Annex B). The report shall be indorsed by the respective PSDSs to the office of the Schools Division Superintendent.
3. As mandated, procurement charged to SEF shall follow the rules and procedures under RA No.9184 (Government Procurement Reform Act). For quarterly reports, documents shall be submitted on the 20th day after the end of the quarter, and for annual reports, not later than the 15th day of the following year as directed. Please use this link for the quarterly submission <https://tinyurl.com/SEFQuarReport>.
4. To fast track the allocation and utilization of SEF for CY 2019- CY 2021, this office also requests for the submission of data using the following link <https://tinyurl.com/SEFreportDEDP> on or before September 19, 2022.
5. For widest dissemination and compliance.


SENEN PRISCILLO P. PAULIN, CESO V
Schools Division Superintendent
Office of the Schools Division Superintendent

9/14/22

SPF/MKP/JMA/NLR/SGOD/RBF/rce
September 14, 2022



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**DEPARTMENT OF EDUCATION (DepEd)
DEPARTMENT OF BUDGET AND MANAGEMENT (DBM)
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT (DILG)**

Joint Circular (JC) No. 1, s. 2020

Date: 27 AUG 2020

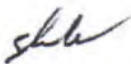

To : All Provincial Governors, City and Municipal Mayors, School Division Superintendents, Public School District Supervisors and School Heads, Members of the Local School Boards, and Other National and Local Government Officials Concerned

Subject : **ADDENDUM TO DepEd-DBM-DILG JC No. 1, s. 2017 DATED JANUARY 19, 2017, ENTITLED, "REVISED GUIDELINES ON THE USE OF THE SPECIAL EDUCATION FUND (SEF)"**


- 1.0 In view of the passage of the *Masustansyang Pagkain Para sa Batang Pilipino* Act (Republic Act [RA] No. 11037), and to amplify the policies on the use of the SEF to better support the supplementary budgetary needs of schools and learning centers, the following expenses shall likewise be allowed to be charged against the SEF, in addition to those already authorized under DepEd-DBM-DILG JC No. 1, s. 2017, as may be determined and approved by the Local School Board (LSB):
- 1.1 Funding for the implementation of the National Feeding Program for undernourished children in public day care, kindergarten and elementary schools, particularly for the following purposes:
- 1.1.1 Supplemental Feeding Program for Day Care Children;
 - 1.1.2 School-Based Feeding Program;
 - 1.1.3 Milk Feeding Program;
 - 1.1.4 Micronutrient Supplements;
 - 1.1.5 Health Examination, Vaccination, and Deworming;
 - 1.1.6 *Gulayan sa Paaralan*;
 - 1.1.7 Water, Sanitation, and Hygiene (WASH); and
 - 1.1.8 Integrated Nutrition Education, Behavioral Transformation, and Social Mobilization.


1.2 Operations and maintenance of public schools

- 1.2.1 Payment of compensation/allowances of locally-hired dentists and/or dental aide positions to serve in public elementary and secondary schools; Provided, that the rates of compensation shall be determined by the LSB based on funds available, but not to exceed the salary schedule being implemented by the local government unit concerned; Provided further, that the grant of Magna Carta benefits to said personnel shall be subject to the provisions of DBM-Department of Health (DOH) JC No. 1, s. 2012, as amended by DBM-DOH JC No. 1, s. 2016; Provided finally, that for the purpose of hiring dentists and/or dental aides positions chargeable against the SEF, the LSB in each province, city and municipality shall strictly comply with the existing Civil Service laws, rules and regulations;
- 1.2.2 Payment of expenses pertaining to the operation of schools, which may include, but not limited to, utilities, communication expenses, scouting activities (jamboree, camping, hiking, outdoor activities, scout trainings, and instructional drills/exercises) of the Boy Scouts of the Philippines and the Girl Scouts of the Philippines, programs to promote campus journalism, Parents-Teachers Association activities, Student Council Government Activities, and other extra-curricular activities that promote leadership and values as may be provided under the corresponding DepEd issuances. Such expenses may be included in the Maintenance and Other Operating Expenses allocation of schools;
- 1.2.3 Payment of dental supplies and other related expenses pertaining to the operation of dental facilities in public elementary and secondary schools; and
- 1.2.4 Establishment of dental facilities and acquisition of apparatus and/or equipment, subject to the prevailing requirements and specifications set by the DepEd, in consultation with the DOH.


- 2.0 Interpretation of the provisions of this JC shall be referred to the DepEd, DBM, and DILG for joint resolution. 
- 3.0 All other provisions of DepEd-DBM-DILG JC No. 1, s. 2017 that are not inconsistent with this JC shall remain in full force and effect.
- 4.0 If, for any reason, any part or provision of this JC is declared invalid or unconstitutional, the other parts or provisions not affected thereby shall remain in full force and effect. 

5.0 This JC shall take effect after fifteen (15) days from the completion of its publication in the Official Gazette or in a newspaper of general circulation.


LEONOR MAGTOLIS BRIONES
Secretary, DepEd


WENDEL E. AVISADO
Secretary, DBM




USEC BERNARDO C. FLORECE, JR.
Officer-In-Charge

AUG 27 2020





**DEPARTMENT OF EDUCATION (DEPED)
DEPARTMENT OF BUDGET AND MANAGEMENT (DBM)
DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT (DILG)**

JOINT CIRCULAR NO. 2, S. 2020

TO : ALL PROVINCIAL GOVERNORS, CITY AND MUNICIPAL MAYORS, SCHOOLS DIVISION SUPERINTENDENTS (SDS), PUBLIC SCHOOL DISTRICT SUPERVISORS (PSDS) AND SCHOOL HEADS, MEMBERS OF THE LOCAL SCHOOL BOARDS (LSB), AND OTHER NATIONAL AND LOCAL GOVERNMENT OFFICIALS CONCERNED

SUBJECT : **ADDENDUM NO. 2 [CLARIFICATION TO DepEd-DBM-DILG JOINT CIRCULAR No. 1, series of 2017 DATED JANUARY 19, 2017, ENTITLED, "REVISED GUIDELINES ON THE USE OF THE SPECIAL EDUCATION FUND (SEF)"]**

1.0 Rationale

Relative to the Coronavirus Disease 2019 (COVID-19) outbreak, the Office of the President has issued Presidential Proclamation No. 922, s. 2020 declaring a state of public health emergency throughout the Philippines. In response to the public health emergency, the Department of Education (DepEd) developed the Basic Education Learning Continuity Plan (BE-LCP) titled "*Learning Opportunities Shall be Available: The Basic Education Learning Continuity Plan in the Time of COVID-19*" for the guidance of all DepEd offices and schools for School Year (SY) 2020-2021.

The BE-LCP was presented to and adopted by the IATF under its Resolution No. 34, dated May 8, 2020. In his Address to the Nation last May 28, 2020, the President gave his full support to DepEd's position to continue providing safe learning opportunities in the time of COVID-19 through blended/distance learning modalities.

The BE-LCP requires resources for its effective implementation. The most commonly identified needs for blended/distance learning include: production of self-learning instructional materials (print, non-print — audio/video/web); computer and other ICT equipment; smartphones; internet connectivity; personal protective gear or equipment; training of teachers, principals and parents; water and sanitation facilities; and hygiene or cleaning paraphernalia.

Given the resource gap from DepEd's budget, the Special Education Fund (SEF) can provide the much-needed budget augmentation for the BE-LCP.

Even without amending Section 272 of Republic Act No. 7160, the aforementioned items or expenditures may be considered as allowed expenditures under the SEF. However, many local government units are requesting that such items be clearly covered as allowed expenditures under DepEd-DBM-DILG Joint Circular (JC) No. 1, s. 2017 (JC No. 1). Hence, this addendum to said JC No. 1, s. 2017.

2.0 Clarification on Item 4.0 of JC No. 1, s. 2017 enumerating the allowable expenses chargeable against the SEF

Accordingly, the following expenditures are hereby clarified as allowed to be charged against the SEF, net of whatever DepEd may provide for similar expenses through its own budget and subject to the provisions of item 5.0 of DepEd-DBM-DILG JC No. 1, s. 2017 dated January 19, 2017.

2.1 Operation and maintenance of public schools

- 2.1.1 Payment of costs and expenses in connection with the acquisition, production, reproduction, and printing of learning materials for the learners such as, self-learning modules, textbooks, activity sheets, and study guides/manuals approved by DepEd;
- 2.1.2 Purchase of external storage devices (compact disc/digital versatile disc, USB storage, and hard drive);
- 2.1.3 Communication expenses such as, but not limited to, landline phone for communication, load (call, text, and data) for mobile phone communication and Wi-Fi connection;
- 2.1.4 Payment of subscription fee for videoconferencing or remote communication tools/applications or platforms;
- 2.1.5 Payment of honoraria and allowances of locally-hired personnel, trained and qualified tutors or learning facilitators;
- 2.1.6 Training/webinars for teaching and non-teaching personnel, school leaders, parents, learning facilitators, and community education volunteers; and
- 2.1.7 Payment of cost and expenses in the distribution and retrieval of learning materials for the learners such as, but not limited to, transportation expenses of DepEd personnel and expenses in the distribution on the retrieval of self-learning modules, and shipment, delivery, and courier services.

2.1.8 Health and sanitation expenses:

- 2.1.8.1 personal protective equipment such as, but not limited to, facemasks, face shields, hand gloves, surgical caps, hats, eye goggles, and hazmat suits;
- 2.1.8.2 medical devices such as, but not limited to, thermal/temperature scanners, and digital thermometers;
- 2.1.8.3 vaccines, vitamins and minerals; and food supplements;
- 2.1.8.4 hand sanitizers, alcohol, disinfectants, anti-bacterial or germicidal soaps, cleaning equipment, bleach, foot bath; and
- 2.1.8.5 psychosocial first aid, mental and physical examination or check-up for teaching and non-teaching personnel and learners, and medical doctors' consultation.

2.2 Construction and repair of school buildings:

- 2.2.1 Installation of health areas or facilities such as, but not limited to, school clinics and wash areas.

2.3 Facilities and equipment:

- 2.3.1 Personal computer, laptop computer, tablet, notebook, and smartphone;
- 2.3.2 Printer, scanner, photocopying machine, and other printing or photocopying equipment and their consumables;
- 2.3.3 Television set, antenna/cable satellite connection, radio with AM/FM channel, two-way radio for remote/off the grid areas; and
- 2.3.4 Primary and secondary batteries, car battery, and solar panel.

3.0 Issues for Resolution

Interpretation of the provisions in this JC, including matters not covered herein, shall be referred to the DepEd Central Office, for final resolution by DepEd, DBM, and DILG.

4.0 Separability Clause

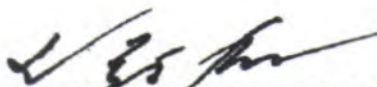
If any provision of this JC is declared invalid or unconstitutional, the other provisions not thereby affected shall remain valid and subsisting.

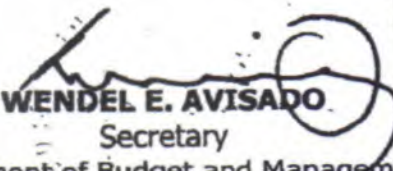
5.0 Repealing Clause


All provisions of existing circulars and other issuances inconsistent with this JC are hereby modified/repealed accordingly.

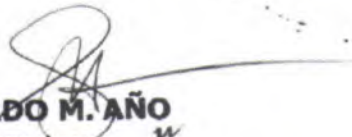
6.0 Effectivity Clause

This JC shall take effect immediately upon publication in the Official Gazette.


LEONOR MAGTOLIS BRIONES
Secretary
Department of Education


WENDEL E. AVISADO
Secretary
Department of Budget and Management




EDUARDO M. AÑO
Secretary
Department of the Interior and Local Government

October 23, 2020



Annex B

SEF Budget Accountability Form No. 1

REPORT of SEF UTILIZATION

For the Quarter Ending ____

Province/City/Municipality _____

Receipt from SEF P _____

Less : **DISBURSEMENTS** (broken down by expense class and by object of expenditures)

Personal Services

Maintenance and Other Operating Expenses

Capital Outlays

Financial Expenses

Sub-total Balance P _____
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Prepared by:

Local Accountant

Approved by:

LCE, Chairman, LSB