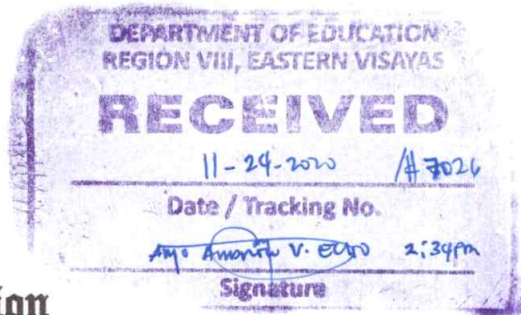




Republic of the Philippines
Department of Education

OFFICE OF THE UNDERSECRETARY FOR FINANCE



MEMORANDUM
OUF-2020-0593

OFFICE OF THE DIRECTOR IV	
Date and Time Received 11-24-20-3:00	Signature <i>[Signature]</i>
Date and Time Released 11-24-20-3:20	Signature <i>[Signature]</i>

**FOR : UNDERSECRETARIES
ASSISTANT SECRETARIES
BUREAU AND SERVICE DIRECTORS
REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
ALL OTHERS CONCERNED**



[Signature]
FROM : ANNALYN M. SEVILLA
Undersecretary for Finance

[Signature]
RAMON FIEL G. ABCEDE
Assistant Secretary for Finance

SUBJECT : DEPED-DBM-DILG JOINT CIRCULAR (JC) NO. 2, S. 2020, ENTITLED, "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)"]"

DATE : October 30, 2020

For information and guidance of all concerned, enclosed is a copy DepEd-DBM-DILG JC No. 2, s. 2020 dated October 23, 2020 entitled "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)"]"

Attached as well is a table that pertains to the components of the Joint Circulars on SEF. These are the many options that can be tapped for the implementation of Basic Education Learning Continuity Plan (BE-LCP).

Immediate dissemination of this memorandum is desired.

Thank you.

*ORD mail
11-24-20*



**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



DILG-OSEC 2023020-002

COMPONENTS OF THE JOINT CIRCULARS ON SEF

COMPARATIVE ELEMENTS	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 1, s. 2017	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 2, s. 2020	Use of School MOOE DO No. 15 s. 2020
RATIONALE / PURPOSE	To ensure a more strategic and efficient utilization of resources for priority programs and projects which would complement, as well as reinforce, the budgeting priorities at the different levels of decision making	In support of the BE-LCP which aims to continue providing safe learning opportunities in the time of COVID-19 through blended/ distance learning modalities	To support the Basic Education- Learning Continuity Plan in compliance to the new normal setup to mitigate the spread of the Covid-19 virus
BASIC EDUCATION- LEARNING CONTINUITY PLAN			
Learning Delivery Modes, Technologies, and Strategies		<ul style="list-style-type: none"> • 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 • Purchase of External Storage devices (i.e. usb, hard drives, etc.) • Communication Expenses (i.e. load, landlines, etc.) • Payment of subscription fee for videoconferencing or remote communication tools/ applications or platforms 	<ul style="list-style-type: none"> • Production, reproduction, and distribution of alternative learning modules • Development of home learning guides

COMPARATIVE ELEMENTS	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 1, s. 2017	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 2, s. 2020	Use of School MOOE DO No. 15 s. 2020
		<ul style="list-style-type: none"> • Payment of Honoraria and Allowances of locally-hired personnel, Trained and Qualified Tutors or Learning Facilitators • Payment of costs and expenses in the Distribution And retrieval Of Learning Materials (i.e. transportation expenses of DepEd personnel and expenses in the Distribution And retrieval Of Self-Learning Modules, and shipment, delivery, courier services) • PCs, Laptops, Tablets, Notebooks and Smart Phones • Printer, Scanner, Photocopying Machines, etc. • TV and Radio Peripherals, etc. • Primary and secondary batteries, car battery, and solar panel 	
Minimum Health Standards		<ul style="list-style-type: none"> • Personal protective equipment such as, but not limited to, facemasks, face shields, hand gloves, surgical caps, hats, eye goggles • Medical devices such as, but not limited to, thermal/temperature scanners, and digital thermometers 	<ul style="list-style-type: none"> • Procurement of Personal Protective Equipment (PPEs) • Production and distribution of Information, Education, and Communication (IEC) collaterals to promote minimum health standards • Maintenance of respiratory and hand hygiene/WASH

COMPARATIVE ELEMENTS	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 1, s. 2017	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 2, s. 2020	Use of School MOOE DO No. 15 s. 2020
Professional Development of Teachers and School Leaders		<ul style="list-style-type: none"> • Vaccines, vitamins and minerals, and food supplements • Hand sanitizers, alcohol, disinfectants, anti-bacterial or germicidal soaps, cleaning equipment, bleach, foot bath • Psychological first aid, mental and physical examination or check-up for teaching personnel and learners, and medical doctors' consultation • Installation of Health Areas or Facilities (i.e. school clinics, wash areas) 	<ul style="list-style-type: none"> • Rehabilitation of water and sanitation facilities; and • Minor improvements in classrooms for proper ventilation
		<ul style="list-style-type: none"> • Trainings/Webinars for teaching and non-teaching personnel, school leaders, parents, learning facilitators and community education volunteers • Communication Expenses (i.e. load, landlines, etc.) 	

COMPARATIVE ELEMENTS	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 1, s. 2017	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 2, s. 2020	Use of School MOOE DO No. 15 s. 2020
OTHER EXPENDITURE ITEMS			
Operation and Maintenance of Public Schools	<ul style="list-style-type: none"> • payment of compensation/allowances of locally-hired teachers • payment of salaries/wages of utility workers and security guards • payment of expenses on operation of schools (i.e. utilities and communication expenses) 		<ul style="list-style-type: none"> • Support administrative needs of schools • Fund supplies, rental and minor repair of tools and equipment and other consumables for teachers and students deemed necessary in the conduct of classes and learning activities • Procure semi-expendable property items worth less than Php15,000.00 (including TVL and science class consumables).
Construction and Repair of School Buildings	<ul style="list-style-type: none"> • Construction, repair and maintenance of school buildings and other facilities • Acquisition and titling of school sites 		<ul style="list-style-type: none"> • Fund minor repairs of facilities, building and grounds maintenance and the upkeep of the schools
Facilities and Equipment	<ul style="list-style-type: none"> • Acquisitions of laboratory, technical and similar apparatus • Acquisitions of ICT equipment • Acquisitions of corollary services (internet connection, maintenance, etc.) 		

COMPARATIVE ELEMENTS	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 1, s. 2017	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 2, s. 2020	Use of School MOOE DO No. 15 s. 2020
Educational Research	<ul style="list-style-type: none"> • Educational research other than the research subject areas funded by DepEd 		
Purchase of Books and Periodicals	<ul style="list-style-type: none"> • Purchase of library books and periodicals for the libraries • Purchase of IMs, workbooks, textbooks 		
Sports Development	<ul style="list-style-type: none"> • Expenses for school sports activities 		
ECCD PROGRAM	<ul style="list-style-type: none"> • Salaries/allowance of locally hired Child Development Teachers and/or Day Care workers • Organization and support of parent cooperatives to establish community-based ECCD programs • Counterpart funds for continuing professional development of ECCD public service providers 		

COMPARATIVE ELEMENTS	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 1, s. 2017	ITEMS ALLOWED PER DEPED-DBM-DILG JC No 2, s. 2020	Use of School MOOE DO No. 15 s. 2020
	<ul style="list-style-type: none"> • provision of facilities for the conduct of ECCD program • payment of expenses to the operations of the National Child Development Centers (i.e. utilities, communications) 		

OVERALL IMPLICATIONS

1. In implementing the programs/activities, there is now augmentation and/or complementation in the use of SEF funds, School MOOE and the BE-LCP.
2. In situations where funds allocated to School MOOE in an SDO is lacking, the SEF funds can now be allocated to cover/augment the expenditure item that are lacking in funds, like the BE-LCP. The same can be said for SDOs that receive a small amount from the SEF
3. LGUs with high SEF or whose SEF are more than enough to cover expenditure items can re-allocate other expenses to School MOOE. Moreover, this can further expand usage of funds in support of BE-LCP
4. Funds can be budgeted accordingly especially items that will comply with BE-LCP (i.e. lack of DepEd funds for SLMs can be augmented by SEF)
5. Identified mechanisms for BE-LCP such as SLMs, support to blended learning and the like, as well as minimum health standards can now be augmented by SEF and School MOOE
6. Increased supplement/complementarity of usage of funds for both SEF and School MOOE
7. The latest JMC on SEF and DO for School MOOE reinforces the BE-LCP
8. R.A. 11494 or the "Bayanihan to Recover As One Act" also stipulates the use of SEF to support the BE-LCP, as provisions mentioned are consistent with items mentioned in both latest JMC and DO
9. With respect to reportorial requirements, there is now need for an upgraded SEF data banking system both at the LGU and SDO levels (i.e. specifically identify / segregate expenses charged against BE-LCP)