



Republic of the Philippines  
**Department of Education**  
REGION X – NORTHERN MINDANAO  
**SCHOOLS DIVISION OF EL SALVADOR CITY**

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7 October 2020

DIVISION MEMORANDUM

No. 232, s. 2020

**Submission of FY 2021 Budget Execution Documents**

To: All Public Elementary and Secondary School Heads  
School Bookkeepers  
This Division

1. In accordance to DepEd Order 19, s. 2020 re: Application of Adaptive Strategies for Financing and Resource Mobilization for the Implementation of the Basic Education – Learning Continuity Plan for School Year 2020 – 2021 and DepEd Order 15, s. 2020 re: Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the implementation of Basic Education Learning Continuity Plan in time of Covid-19 Pandemic, all schools are hereby directed to submit the FY 2021 Budget Execution Documents (APP, PPMP, SOB, Technical Specifications) on or before **October 23, 2020** in soft copies and shall be sent thru email account: [stephanie.saligumba@deped.gov.ph](mailto:stephanie.saligumba@deped.gov.ph).
2. As stated in the DepEd Order, schools are urged to undergo review and evaluation of the School Improvement Plan (SIP) and adjust accordingly to respond to the circumstances and eventualities in the areas where the schools operate.
3. Attached is DepEd Order 19, s. 2020 and DepEd Order 15, s. 2020, for your easy reference.
4. Strict compliance of this Memorandum is hereby enjoined.

**OLGA C. ALONSABE, Ph.D., CESE**  
Assistant Schools Division Superintendent  
OIC-Office of the Schools Division Superintendent

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

BUDGET      SUBMISSION  
OSDS/SPS





Republic of the Philippines  
**Department of Education**

20 AUG 2020

DepEd ORDER  
No. **019** s. 2020

**APPLICATION OF ADAPTIVE STRATEGIES FOR FINANCING AND RESOURCE  
MOBILIZATION FOR THE IMPLEMENTATION OF THE BASIC EDUCATION  
LEARNING CONTINUITY PLAN FOR SCHOOL YEAR 2020-2021**

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

1. In order to carry out whole-of-government initiatives to confront the challenges of the COVID-19 pandemic and address the needs of people, the national government endeavors to maximize its available resources. Thus, for its part, the Department of Education (DepEd) has developed the much needed fiscal measures consistent with the national fiscal policy and guided by the public financial management principles of fiscal discipline, strategic allocation of resources, and efficient service delivery principles in recalibrating appropriate mechanism and interventions to fund the Basic Education Learning Continuity Plan (BE-LCP).

2. DepEd sets out adaptive strategies to accelerate actions and mobilize financial resources, both from internal and external sources. These key strategies build on the principles of BE-LCP and frame the Department's collaboration on financial matters with key public and private entities/institutions.

3. In light of this, Central Office bureaus, services and units, Regional Offices (ROs), Schools Division Offices (SDOs), and Schools shall apply the following adaptive strategies in operationalizing the BE-LCP within their respective contexts and jurisdictions:

**3.1 Recalibration of the budget through alignment and modification of Programs/Activities/Projects (P/A/Ps).** This calls for a reprioritization of the use of available programmed budget under the Fiscal Year (FY) 2019 General Appropriations Act (GAA) Continuing and FY 2020 Current Appropriations while optimizing funding support from external sources. Specifically, this strategy requires the realignment of the net available funds to critical BE-LCP related P/A/Ps and the revision of the guidelines on the use of the School Maintenance and Other Operating Expenses (School MOOE) funds.

3.1.1 In realigning the available funds, the following criteria shall be observed: a) historical program performance; b) responsiveness to immediate need for the implementation of BE-LCP; and c) operational issues.

**3.2 Use of available balance of the School MOOE funds.** With the suspension of the conduct of graduation rites, recognition activities, and face-to-face classes, the funds originally planned for these activities shall be reprogrammed to support the BE-LCP requirements.

3.3 **Use of Special Education Fund for BE-LCP in coordination with the Local Government Units.** This involves seizing the potential of tapping the Special Education Fund (SEF) for BE-LCP. This may need the issuance of new and/or revised guidelines under Joint Circular No. 1, s. 2017 entered into between and among the Department of the Interior and Local Government (DILG), DepEd and the Department of Budget and Management (DBM) governing the utilization of SEF. Strengthened engagement with the Local School Board (LSB) is encouraged.

3.4 **Enhanced partnerships with Development Partners and access to Official Development Assistance (ODA).** This calls for a strong collaboration with external partners, such as, but not limited to non-government organizations, private enterprises, and mobilization of ODA support from bilateral and multilateral development partners.

3.5 **Enhanced Brigada Eskwela and maximized private sectors contributions.** The external partnership initiatives under the *Brigada Eskwela Program* shall continue to be tapped to support BE-LCP.

3.5 **Request for supplemental budget.** This calls for the support of the oversight agencies like the Department of Budget and Management, the Department of Finance, the Office of the President, among others, and both Houses of Congress to prioritize the BE-LCP implementation.

4. DepEd also issues as Enclosure to this Order a document detailing the sources of financing and mechanisms to operationalize BE-LCP, effective FY 2020, unless sooner amended or rescinded.

5. DepEd ROs, SDOs, and Schools are enjoined to provide the Office of the Secretary their respective roadmaps of actions and initiatives, building on the current and future activities.

6. The Secretary may delegate authority to the Undersecretary of Finance to issue supplemental policy guidelines and clarificatory advisories as deemed appropriate.

7. This Order shall take effect immediately upon publication in the DepEd website.

8. For more information, please contact the **Office of the Undersecretary for Finance**, 2nd Floor Rizal Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at [usec.financebpm@deped.gov.ph](mailto:usec.financebpm@deped.gov.ph) or at telephone number (02) 8633-9342.

9. Immediate dissemination of and strict compliance with this Order are directed.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary



To authenticate this document,  
please scan the QR code



DEPED-OSEC-435056

Encls.:

As stated

References:

DepEd Order No. 012, s. 2020

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

ALLOCATION  
AUTHORITY  
BASIC EDUCATION  
BUDGET  
EXPENSES

FUNDS  
POLICY  
PROGRAMS  
SCHOOLS

JDMC/SMMA/APA/MPC/JD DO Guidance on Financing the BE-LCP  
0177- July 7/August 10, 2020



# **FINANCING THE OPERATIONALIZATION OF THE BASIC EDUCATION – LEARNING CONTINUITY PLAN**

**Department of Education**

**July 2020**

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# Financing the Operationalization of the Basic Education - Learning Continuity Plan

## I. Introduction

“Learning must continue even in times of difficulties, in this instance the COVID-19 pandemic...” This has been the clarion call of the Department of Education (DepEd) Secretary, Leonor “Liling” Magtolis-Briones while the Department confronts the challenges of delivering quality public education services in the midst of the COVID-19 crisis. The Department has embarked on the formulation and adoption of the **Basic Education-Learning Continuity Plan (BE-LCP)** to allow learners from Kinder to Grade 12 to continue learning while the threat of COVID-19 lingers.

To attain the goal of mitigating and containing the transmission of COVID-19 while at the same time continue the teaching and learning processes, the Department pursued with the planning and development of appropriate learning delivery modalities that will now define the “new normal” in the practice of delivering basic education services giving utmost importance to the health, safety and well-being of all learners, teachers and DepEd personnel. These developed learning delivery modalities are Blended Learning, Distance Learning, and Homeschooling.

DepEd adopted a two-pronged participatory approach in the development of the BE-LCP. These include: 1) internal DepEd consultation, and 2) partners’ consultation using the EducForum platform. This is to maximize the wealth of knowledge and experience of DepEd officials and staff and to maintain the constructive engagement with other stakeholders in the implementation of the BE-LCP.

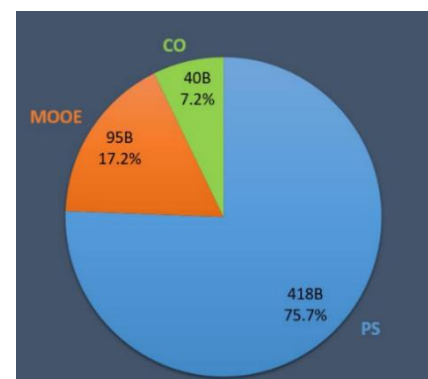
The BE-LCP is designed to allow learning to continue through various modalities while putting premium on the health and safety of learners and DepEd personnel. The major components of the BE-LCP which have cost implications and funding requirements are the following; i) Self-Learning Materials, ii) Minimum Health Standards, and iii) Preparation of Human Resources and Professional Development.

### Where DepEd’s Finances were prior to COVID 19 Pandemic

Prior to the outbreak of COVID-19, the DepEd’s budget for FY 2020 of almost Php553B was appropriated to cover the payment of salaries and benefits amounting to Php418B under Personnel Services (PS), the implementation of Programs, Activities, and Projects (PAPs) under Maintenance and Other Operating Expenses (MOOE) amounting to Php95B, and Capital Outlay (CO) amounting to Php40B.

Of the total FY 2020 budget, DepEd was able to obligate Php123B or 23.63% as of March 31, 2020.

Programs, Activities and Projects supported by MOOE and CO expenses are mostly for the needs or requirements of



\*With Retirement and Life Insurance Premium (RLIP)

**Figure 1.** FY 2020 DepEd Budget Appropriation\* per Expenditure Class based on the General Appropriations Act (GAA) of 2020

schools and DepEd offices to operate; provision of basic education facilities; delivery of the most essential basic education inputs, training of teaching and non-teaching personnel. These are all designed and planned for an implementation that requires “face- to- face” classes or interactions.

DepEd’s major Programs, Activities and Projects (PAPs) under the FY 2020 General Appropriations Act (GAA) are provided for the requirements of more than 800,000 teachers and about 22 million learners in both basic and inclusive education nationwide, supported by new and rehabilitated classrooms, supply learning materials, tools and equipment, continuous provision of health and nutrition, trainings for teachers, and the needed education facilities.

### **DepEd’s Financial Capacity and Limitations**

In order to carry out the whole-of-government initiatives to confront the challenges of the COVID-19 pandemic and address the needs of people, the national government endeavored to maximize its available resources. Needed fiscal measures have been adopted which resulted to inevitable decline in the budgets of DepEd. In the process, the unreleased and/or released appropriations have been realigned to support the implementation of the programs and activities defined under the Bayanihan Act. This Act primarily authorizes the President to realign funds in response to COVID-19 pandemic. As of May 22, 2020, DepEd has already contributed to the national government COVID-19 funds in the amount of Php8.3B as reflected in Table 1.

Table 1. DepEd’s Contribution to the Bayanihan Act (in Million Pesos)

<b>PROGRAMS</b>	<b>AMOUNT</b>
Last Mile Schools Program	5,000
Government Assistance and Subsidies - Voucher Program for Private SHS	1,475.13
School-Based Feeding Program (SBFP)	500
Government Assistance and Subsidies - ESC Program for Private JHS	273.79
Operation of Schools - Elementary (Kinder to Grade 6)	250
Operation of Schools - Junior High School (Grade 7 to Grade 10)	250
Special Education Program	107
Human resource development for personnel in schools and learning centers	104
Computerization Program	102.08
Improvement and Acquisition of School Sites	85
Government Assistance and Subsidies - Voucher Program for Non-DepEd Public School	50
General Management and Supervision	47.58

PROGRAMS	AMOUNT
Physical Fitness and School Sports	20
Basic Education Curriculum	15
Teacher Quality and Development Program	1.43
Basic Education Facilities	1.08
<b>TOTAL DEPED funds realigned to Bayanihan Fund</b>	<b>8,282.09</b>

## II. Setting of Planning Parameters and Identification of Funding Requirements

### A. Scenarios

Taking into consideration the learners' capacity and the public health risk assessment level of the different communities where the learners are situated, two (2) scenarios were crafted using policy options with learning delivery modalities as the main variable in determining the planning and cost assumptions. A combination of face-to-face and distance learning delivery modalities was initially used to develop the scenario based on the results of the survey on school opening.

However, given the pronouncement of the President that no face-to-face classes will be conducted while there is a pandemic, the major policy assumption considers the **adoption of distance learning delivery modalities in all areas of the country**. Based on this, two (2) scenarios have been developed; first, is the **"IDEAL" scenario** which targets to cover requirements for all learners and provide the minimum set of health standard kit for both employees and learners, and second is the **"CONSERVATIVE" scenario** which limits the coverage of learning materials to a proportion of estimated takers per different learning modality and minimum health standard kit provision for schools and employees. The table below summarizes the planning parameters and descriptive assumptions used under the two (2) scenarios, as a result of various consultations with DepEd program managers.

Table 2. The BE-LCP Planning and Funding Scenarios

Scenario 1: Ideal	Scenario 2: Conservative
<ul style="list-style-type: none"> <li>Distance learning modality only, no face-to-face and blended; Teachers will not report to school (will use online platforms) <ul style="list-style-type: none"> <li>- all learners will adopt distance learning mode and will be provided with modules</li> <li>- 100% allocation of learning materials for all Modalities</li> </ul> </li> <li>Regular program for the Learning Tools and Equipment</li> </ul>	<ul style="list-style-type: none"> <li>Distance and blended learning modality only, no face-to-face; Teachers will report to school regularly (with protocols on health standards) <ul style="list-style-type: none"> <li>-all learners will adopt distance mode and will be provided with modules:</li> </ul> </li> </ul>

<ul style="list-style-type: none"> <li>Accelerate DepEd Computerization Program in light of Covid 19 Pandemic (E-Classroom &amp; Multimedia packages, Public Education Network, Educational Systems, Automation of Common Organizational Processes, TV and Radio Based Education, Establish an Education Technology Division, Connecting all officials and teachers to the internet, provision of laptop and smartphones)</li> <li>Health-related infrastructure (Basic Education Facilities and Priority School Health Facilities)</li> <li>Health-Related Requirements for Safe Return to Schools and Offices (non-infrastructure)</li> </ul>	<ul style="list-style-type: none"> <li>-100% allocation for Distance Print while 20% on all other Modalities</li> <li>Provision of laptop worth Php27B for DepEd Personnel (teaching and non-teaching)</li> <li>Recalibrate proposal on health standards to exclude immune boosting, and 2020 provision for fluoride (since FY 2019 program is still for implementation)</li> <li>No provision for Learning Tools and Equipment using current funds</li> </ul>
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Applying the planning assumptions, parameters, and projections using actual School Year (SY) 2019 to 2020 enrolment and recent survey results, the resource requirements for FY 2020 under each scenario are shown in the succeeding tables.

Table 3: FY 2020 Resource Requirements under the “IDEAL” Scenario (in Php)

Particulars	Resource Requirements	Available Fund Balance	Unfunded Requirements
<b>LCP Component/Strategy/PAP</b>			
Learning Delivery Modes, Technologies, and Strategies	245,843,708,513	6,141,474,000	<b>-239,702,234,513</b>
Professional Development of Teachers and School Leaders	1,303,898,000	1,303,898,000	<b>0</b>
Minimum Health Standards	186,593,430,995	15,112,924,000	<b>-171,480,506,995</b>
<b>LCP Sub-Total</b>	<b>433,741,037,508</b>	<b>22,558,296,000</b>	<b>-411,182,741,508</b>
<b>Regular PAPs</b>			
General Administrative Support	675,716,000	675,716,000	<b>0</b>
Support to Operations	995,097,000	995,097,000	<b>0</b>
Education Policy Development	703,471,000	703,471,000	<b>0</b>
Basic Education Inputs	8,592,190,000	8,592,190,000	<b>0</b>
Inclusive Education Program	817,270,000	817,270,000	<b>0</b>
Support to School Learners Program	30,965,951,974	31,679,367,000	<b>0</b>

<b>Regular PAPs Sub-Total</b>	<b>42,749,695,974</b>	<b>43,463,111,000</b>	<b>0</b>
<b>Grand Total Requirements</b>	<b>476,490,733,482</b>	<b>66,021,407,000</b>	<b>-410,469,326,482</b>

Please see Annex A for the Detailed Breakdown of the FY 2020 Resource Requirements

As shown in Table 3, in order to meet the “Ideal” Scenario, a total of Php476B is required, of which Php434B will be needed for the implementation of the BE-LCP components and Php43B for the regular Programs, Activities and Projects (PAPs). However, with an available fund balance of only Php66B, about Php410B will remain unfunded.

Table 4. FY 2020 Resource Requirements under the “CONSERVATIVE” Scenario (in Php)

<b>Particulars</b>	<b>Resource Requirements</b>	<b>Available Fund Balance</b>	<b>Unfunded Requirements</b>
<b>LCP Component/Strategy/PAP</b>			
Learning Delivery Modes, Technologies, and Strategies	81,110,796,976	6,141,474,000	-74,969,322,976
Professional Development of Teachers and School Leaders	1,303,898,000	1,303,898,000	0
Minimum Health Standards	22,587,934,265	15,112,924,000	-7,475,010,265
<b>LCP Sub-Total</b>	<b>105,002,629,241</b>	<b>22,558,296,000</b>	<b>-82,444,333,241</b>
<b>Regular PAPs</b>			
General Administrative Support	675,716,000	675,716,000	0
Support to Operations	995,097,000	995,097,000	0
Education Policy Development	703,471,000	703,471,000	0
Basic Education Inputs	3,861,718,000	8,592,190,000	4,730,472,000
Inclusive Education Program	817,270,000	817,270,000	0
Support to School Learners Program	30,357,218,814	31,679,367,000	0
<b>Regular PAPs Sub-Total</b>	<b>37,410,490,814</b>	<b>43,463,111,000</b>	<b>0</b>
<b>Grand Total Requirements</b>	<b>142,413,120,055</b>	<b>66,021,407,000</b>	<b>-76,391,713,055</b>

Please see Annex A for the Detailed Breakdown of the FY 2020 Resource Requirements

While under the Conservative scenario, a total of Php142B will be required, of which Php105B and Php37B will be needed to support the BE-LCP components and regular PAPs implementation, respectively.

Comparing the two (2) scenarios and considering the resource (budget, human, time, supply-side) limitations, the most DOABLE option for now until the end of the fiscal year is the CONSERVATIVE scenario. Under this option, however, the teachers and learners will have to use the existing ICT equipment already functional at the school, and to institute mechanism on the use and deployment thereof, prioritizing the teachers and learners who have no computers or gadget. While the total unfunded requirements are relatively less under the conservative scenario, the Php76B net funding gap may still be recalibrated. Regular programs

are those Programs, Activities and Projects (PAPs) funded under FY 2020 General Appropriations Act that may have changes in the delivery modalities.

Further details on the cost estimates will be defined by the established Learning Resources and Platforms Committee per Department Order No. 012, series of 2020. The said committee is to oversee availability of quality and appropriate learning materials for learners in the basic education level.

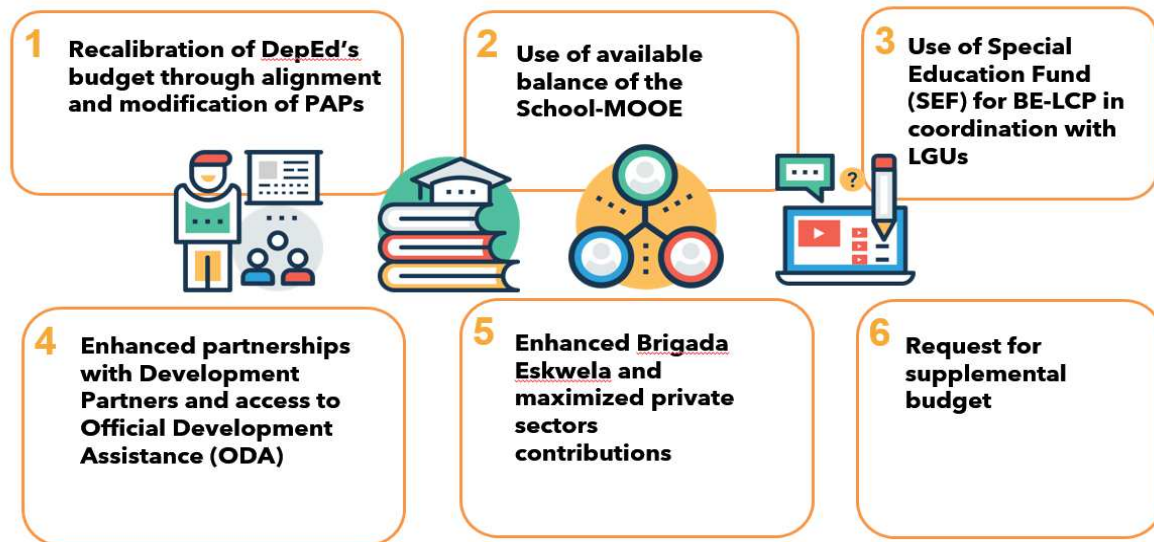
### **B. Regional BE-LCPs**

Regional Offices were required to prepare and submit their respective BE-LCPs defining their strategies to implement and contextualize the national Basic Education - Learning Continuity Plan recognizing the distinct realities in their respective regions/areas of jurisdiction. Based on the Learning Continuity Plans submitted by Regional Directors, operationalizing their respective LCPs would require direct financial assistance from Central Office due to distinctive conditions of each region. This puts further pressure on the limited available unobligated funds in Central Office. Regions will need support from Central Office in the printing of Self-Learning Modules, the procurement of ICT equipment and facilities, communication expense and training funds, among others. As the national government deals in ensuring the health and safety of its populace, DepEd also battles in ensuring that education will continue while in the midst of pandemic. This goal requires adequate budget considering that a different way of delivering education will be adopted. Since regions and its operating units, particularly schools, will implement the contextualized BE-LCP, our implementing units deserve all forms of support and assistance to ensure the prompt and smooth implementation of the BE-LCP.

### **III. Interventions to Fund BE-LCP**

The DepEd developed the BE-LCP Financing Strategy in consideration of the national fiscal policies and public financial management principles on fiscal discipline, strategic allocation of resources, and efficient service delivery. These were all considered in the re-configuring of appropriate interventions to fund the BE-LCP:

## BE-LCP FINANCING STRATEGY



The initial step was to reprioritize the use of its available internal funds while optimizing funding support from external sources. In reprioritizing its internal funds, DepEd 1) realigned net available funds to critical and much needed BE-LCP related programs/activities, and 2) revised the guidelines on the use of the School - Maintenance and Operating Expenses (MOOE).

### A. Realigning Internal Funds

Financing the operationalization of the BE-LCP can be first sourced from the available programmed budget under the FY2019 GAA Continuing and FY2020 GAA Current Appropriations. The available balances of identified PAPs totaling to Php22.559B could be reprogrammed to fund BE-LCP. (Source: Data from the DepEd Central Office - Budget Division)

Table 5. Net Available Funds of PAPs **Initially** Identified for BE-LCP (in Million Pesos)

PAPs	Net Available Balance
Textbooks and Other Instructional Materials	2,465
DepEd Computerization Program (DCP)	3,677
Human Resource Development for Personnel in Schools and Learning Centers	1,275
Teacher Quality and Development Program	29
Basic Education Facilities	15,113
<b>TOTAL</b>	<b>22,559</b>

*\*data as of June 10, 2020*

Table 6 presents other criteria on the realignment of other PAPs with available funds.

Table 6. Criteria for Realigning Available Internal Funds

Criteria	Description
1. Historical program performance rate	3-year financial and physical performance of program based on Budget Accountability Reports. If the 3-year performance of PAP is below 70%, the budget may be pooled to BE-LCP funding
2. Responsiveness to immediate need for the implementation of BE-LCP	If the end output of the PAP cannot be utilized by the end-user within the FY2020 considering the current pandemic, the budget may be pooled to priority activities most crucial in the BE-LCP
3. Operational Issues	If the implementation of the PAP becomes difficult and less feasible due to physical movement limitation and procurement constraints, budget may be pooled to BE-LCP

Based on the given criteria, the Finance Service and Planning Service identified funds or portion of funds which can be realigned for BE-LCP. The proposed items were communicated to the DepEd- Executive Committee (ExeCom) Leads and the Program Teams for their approval/concurrence, through a series of official communications and consultations. A total of **Php6.078B**, as shown in Table 7, was identified for realignment, and concurred by the ExeCom Leads and the Program Teams.

Table 7. PAPs Proposed for Realignment (in Php)

P/A/Ps	MOOE	CO	TOTAL
School Dental Health Care Program	393,580,200.00	44,600,000.00	438,180,200.00
Basic Education Facilities – Preliminary Detailed Engineering	-	563,926,711.96	563,926,711.96
Flexible Learning Options – Alternative Learning Options	226,439,000.00	-	226,439,000.00
Learning Tools & Equipment – Science and Math Equipment (SME)	2,052,108,000.00	1,028,044,948.43	3,080,152,948.43
Learning Tools & Equipment – Tech Voc and Laboratories (TVL)	236,406,000.00	1,323,912,666.32	1,560,318,666.32
Palarong Pambansa	199,430,918.33	-	199,430,918.33



P/A/Ps	MOOE	CO	TOTAL
Development and Promotion of Campus Journalism	9,159,000.00		9,159,000.00
<b>TOTAL</b>	<b>3,117,123,118.33</b>	<b>2,960,484,326.71</b>	<b>6,077,607,445.04</b>

## B. Commitment from Executive Committee (ExeCom) to Realign Program Funds

Table 8. Detailed considerations for realignment and recalibration of PAPs

P/A/PS	AMOUNT	DETAILS
<b>School Dental Health Care Program</b>	<b>438,180,200.00</b>	The amount represents deferred procurement of Php45M (FY 2019 –Continuing Funds) for the purchase of dental chairs. Dental Chairs procured in FY 2019 are yet to be delivered given the limitation in movement of goods due to pandemic. Php394M (FY 2020-Current) for the procurement of fluoride varnish may be cancelled since the fluoride varnish procured in 2019 are yet to be delivered to the schools.
<b>Flexible Learning Options - Alternative Learning Options</b>	<b>226,439,000.00</b>	This represents the balance from the FY 2019 FLR Budget FLO for Transportation Allowance and Teaching Aid of Alternative Learning System teachers. However, due to the policy that teachers who already received Special Hardship Allowance and Cash Allowance are no longer entitled to Transportation Allowance and Teaching Aid, the Department requested only Php174M out of the Php401M for Later Release Fund the allotted for this purpose by the General Appropriations Act (GAA) for Fiscal Year 2019.
<b>Learning Tools &amp; Equipment - Science and Math Equipment (SME)</b>	<b>3,080,152,948.43</b>	The amounts consisted of savings from FY 2019 procurement of LTE and unutilized allotment intended for the procurement of LTE items encountering difficulties in procurement due to restrictions related to COVID -19 pandemic. The procurement of these items may be deferred since the use of these items require face-to-face contact of learners and teachers.
<b>Learning Tools &amp; Equipment - Tech Voc and Laboratories (TVL)</b>	<b>1,560,318,666.32</b>	
<b>Basic Education Facilities (Preliminary Detailed Engineering - PDE)</b>	<b>563,926,711.96</b>	The Preliminary Detailed Engineering Funds includes budget under the FY 2020-current and balance from FY 2019 Funds. Primacy is given to fund the needed provisions of WASH facilities in high priority areas.
<b>Palarong Pambansa</b>	<b>199,430,918.33</b>	Palarong Pambansa was cancelled in light of the prohibition against the conduct of activities which require mass gathering.
<b>Development and Promotion of Campus Journalism</b>	<b>9,159,000.00</b>	The amount which represents balance of funds from activities already conducted and funds earmarked for future activities, which would

P/A/PS	AMOUNT	DETAILS
		require face to face sessions or mass gathering, in violation of the Physical Distancing Protocol.
<b>TOTAL</b>	<b>6,077,607,445.04</b>	

Other PAPs

Several PAPs including Flexible Learning Options-Alternative Delivery Mode, Multigrade Education, Madrasah Education Program, Early Language Literacy and Numeracy Program, and Policy Research Program, will have to realign their program funds in accordance to new BE-LCP parameters, while activities intended for the current year which will be continued should consider the change in modalities for implementation. Amount intended for board and lodging and other training expenses can be subject for inclusion to or alignment with the BE-LCP resource requirements.

**C. Available School MOOE Fund**

The School MOOE is the budget provided to promote and strengthen the school-based management and accountability. This budget line-item represents the financial resources that are available for public elementary and secondary schools that can be spent on operational requirements that support learning programs and administrative needs at school-level. The objective of the Department to maintain a safe and healthy environment in schools can be sourced from the MOOE allocation.

In the existing *Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of MOOE Allocation of Schools, including other funds managed by Schools* (DepEd Order No. 008, s. 2019), MOOE refers to an expenditure category/expense class for support to government agencies such as expenses of supplies and materials, transportation and travel, utilities (water, power, etc.) and the repairs, etc. The release of allotment is done by the DBM offices concerned direct to the Implementing Units (IUs) through the General Appropriations Act as Allotment Order (GAAAO) for those budget items categorized as For Comprehensive Release (FCR), and Special Allotment Releases Orders (SAROs) for budget items withheld For Later Release (FLR). Based on the said DepEd Order, School MOOE shall be used for the following:

1. Fund activities in the approved School Improvement Plan (SIP) and Annual Implementation Plan (AIP) of the school;
2. Finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities;
3. 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;
4. Fund minor repairs of facilities, building and grounds maintenance and the upkeep of the schools

5. Procure semi-expendable property items worth less than Php15,000.00 (including TVL and science class consumables).

Table 9. School MOOE FY2020 Regional Budget Allocation and Utilization (in Million Pesos)

REGION	ADJUSTED ALLOTMENT	OBLIGATION	UNOBLIGATED ALLOTMENT	UNRELEASED APPRO
CAR	682	128	554	0
NCR	2,106	462	1,644	31
Region I	1,729	371	1,358	0
Region II	1,256	258	997	0
Region III	2,948	675	2,273	2
Region IV-A	3,334	652	2,682	1
Region IV-B	1,273	302	971	1
Region V	2,479	166	2,313	1
Region VI	2,640	525	2,115	1
Region VII	2,407	566	1,842	2
Region VIII	2,060	389	1,671	4
Region IX	1,338	205	1,133	1
Region X	1,494	270	1,224	1
Region XI	1,545	325	1,220	0
Region XII	1,581	277	1,305	0
Region XIII	1,070	207	863	0
<b>TOTAL</b>	<b>29,941</b>	<b>5,777</b>	<b>24,164</b>	<b>45</b>

Source: DepEd FY2020 1<sup>st</sup> Quarter, Statement of Appropriation, Allotment, Obligation, Disbursement and Balances (SAAODB)

As of March 31, 2020, the total unobligated School MOOE fund registered by the Regional Offices, as shown in Table 9, amount to Php24,164M; and in addition, based on the DepEd Central Office - Financial Accountability Report (CO-FAR), as of June 24, 2020 shows about Php313M unobligated funds at the Central Office. With the suspension of the graduation rites, recognition activities, and face-to-face classes, funds originally intended for these activities are proposed to be reprogrammed to support the BE-LCP requirements. Estimated in a level of at least thirty percent (30%) or a total of about Php7,343M, inclusive of the remaining funds at the Central Office and the Regions amounting to Php24,477M, is estimated to be utilized for the BE-LCP. The said estimate considered that part of the School MOOE funds will still be needed to support the other mandatory expenses of schools.

DepEd Order No, 015, s. 2020 *Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the Implementation of Basic Education Learning Continuity Plan in Time of Covid-19* has been issued on June 25, 2020 to provide flexibility in the use of School MOOE for the expedient, efficient and effective implementation of the activities under the BE-LCP. Implementing Units (IUs) and Non-IUs will have to determine the priorities in the use of funds without compromising the health and safety of learners and

teaching and non-teaching personnel in schools. The School Heads are encouraged to assess the school's "hierarchy of needs" and align the Annual Implementation Plan (AIP) for BE-LCP requirements. Access to other funding sources and external partnerships must also be considered in prioritizing expense items to be charged against the School MOOE fund. Based on the recently issued supplementary policy guidelines, the following items may be charged against the School MOOE for the implementation of BE-LCP:

- Production, reproduction, and distribution of alternative learning modules;
- Development of home learning guides;
- 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;
- Rehabilitation of water and sanitation facilities; and
- Minor improvements in classrooms for proper ventilation

It is also highlighted in the supplementary policy guidelines that for Non-IUs, in the event that the principal or schools' accountability officer has unliquidated cash advances and cannot receive additional cash advance, and when it would not be possible to transact with the School Division Office (SDO) concerned given the declaration or imposition of community quarantine during public emergencies, the SDO, on behalf of the schools, may procure items using the school-MOOE funds, subject to existing budgeting, accounting, and auditing rules and regulations, as well as procurement policies.

#### **D. Other Sources of Funds**

Because DepEd's reprioritization of its internal funds led to a considerable deficiency using the *Conservative Scenario*, DepEd decided to tap external sources of funds to augment the deficiency. The external sources, which can help fulfill the conditions of the BE-LCP, are:

1. Local Government Units Support through the Special Education Fund (SEF)

In this time of the public health emergency, tapping SEF for BE-LCP is timely and vital as it can support DepEd's guiding principle that learning shall continue. SEF utilization performance from FYs 2017 to 2019 ascertains that DepEd can depend on it as a very feasible funding source.

2. External Partnerships

DepEd shall pursue further its external partnership engagements, i.e. with Non-Government Organizations (NGOs) and other private sector/entities, which are instrumental towards maximizing supplemental fund availability for the BE-LCP.

3. Support from the Executive and Legislative Branches

Revisions on the SEF cannot be underestimated as these are intended to further improve the SEF's implementation. DBM, DILG and DepEd may issue another Joint Circular clarifying the use/utilization of the SEF and for the maximized ALIGNMENT of the SEF with the BE-LCP.

The DepEd also seeks support from the DBM and our Congressional partners, if still needed, to grant supplemental budget for DepEd to fully fund the conservative scenario for FY 2020 and the full funding requirement for the IDEAL scenario in the FY 2021 budget.

#### **E. Align and Maximize Use of the Local Government Units' Special Education Fund (SEF)**

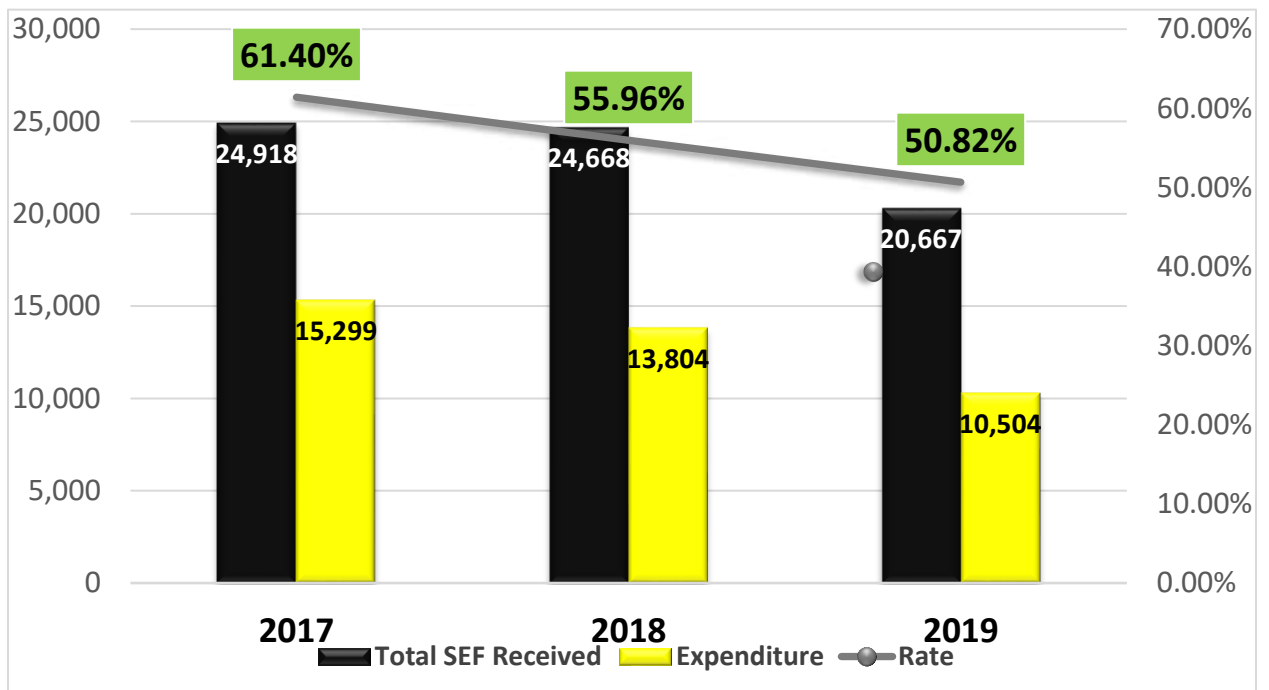
The SEF is maintained by the LGU as a special fund that is separate and distinct from the General Fund of the LGU that may be used for the "operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the Local School Board (LSB)." The SEF shall automatically be released to the Local School Boards (LSB), which shall serve as the governing board of the SEF.

##### Aligning SEF for the BE-LCP

Because of the pandemic, it can be assumed that some planned activities and projects on School Activities for SY 2020 to 2021, will be postponed, cancelled, or suspended. With this, the SEF may be reprioritized to support the funding requirements for BE-LCP. At least thirty Percent (30%) of the remaining SEF funds is initially estimated to be utilized for the BE-LCP because part of the SEF is still expected to fund other mandatory expenses of schools.

Strengthened and increased engagement with the LSB is essential to be able to tap the SEF as a supplemental funding source for BE-LCP. Initial coordination with DILG and DBM has been undertaken by DepEd to seek clarification on the use of SEF for BE-LCP requirements. DepEd has also received very positive support from the DILG as it has released several issuances in support of the Oplan Balik Eskwela and the implementation of the BE-LCP (See Annex B- Department of the Interior and Local Government (DILG) Memorandum Circular No. 2020-096).

Maximizing the use of SEF, with priority given to BE-LCP requirements will greatly augment the funding resource to continue learning in a modality that will still strictly comply with public health standards. Based on available data, SEF has not been fully utilized over the years as less than 55% is reported to be utilized annually.



**Figure 2.** FY 2017-2019 Overall Utilization of the Special Education Fund  
 Source: SEF Data submissions by DepEd Schools Division Office (SDO) to DepEd Central Office (CO) as of December 31, 2019 received June 22, 2020

Expanding the use of SEF to include the BE-LCP requirements may be done through a clarification on Joint Circular (JC) No. 1, Series of 2017 (Revised Guidelines on the Use of the Special Education Fund (SEF) that certain expenditure items identified in the BE-LCP can be included as additional parameters on the existing guidelines. These can be grouped into 4, namely:

- a. Health and Sanitation: covers Personal Protective Equipment (PPEs), medical devices, vitamins and food, sanitation-related items, and, most importantly, installation of health areas and facilities;
- b. Support to Distance and Blended Learning modalities: various support mechanisms to facilitate Distance Learning such as modular, online, and media (TV and Radio) based resources;
- c. Support to conduct trainings and webinars for capacity-building initiatives; and
- d. Distribution and collection of Self-Learning Materials and Parents/Guardians' Guides

Other pertinent information on SEF can be found in Annex B.

#### **F. Enhanced External Partnership Engagements Aligned to BE-LCP at the Local Level**

External Partnership engagement is another mechanism that can be tapped to fund the BE-LCP. Initiatives from DepEd Regional and Division Offices to seek external partners

have long been proven to be an effective means to augment education related gaps even before the pandemic. The regional and division offices shall focus its initiatives this time in aid of the BE-LCP. The unwavering support from the external partners will help DepEd to continue to deliver quality education to the learners while ensuring the health, safety and well-being of all stakeholders.

Based on the submitted regional reports, considerable contributions are from various sources such as other National Government Agencies (NGAs), Non-Government Organizations (NGOs), local organizations and groups, private individuals, and the private sector. Contributions provided to the DepEd division offices and public schools are both in cash and in kind, but most of the provision are on goods that would be beneficial to meet the needs of the learners and teachers to implement learning continuity plan.

The Provinces of Cagayan, Isabela, Nueva Viscaya and Aklan and the Cities of Makati, Manila, Pasig, Quezon, Taguig, Iloilo, Guihulngan, Ilagan, Tuguegerao, Cauayan, and Tagum are some of the LGUs that already expressed support to DepEd’s BE-LCP initiatives, as of June 15, 2020.

External partners’ contributions can be generally categorized as follows:

1. ICT equipment: laptops, printers, internet connection, communication related expenses, and other pertinent equipment and paraphernalia;
2. Radio/TV/Internet based instructions: radio and TV airtime, and webinars;
3. Minimum health standard support: PPEs, other medical and hygiene supplies, hygiene and sanitation practices, and construction of hygiene related infrastructures;
4. Production and printing: learning and instructional materials, and reproduction equipment;
5. Assistance to Personnel: honoraria, health and wellness support, and engagement of volunteers; and
6. Financial Assistance through donations

Table 10. Summary of External Partners present per Region

REGION	LGU and other political leaders	Barangay/ Community Leaders	Other Government Agencies	Other professionals	Broadcasting/ Telecommunications Network	Other organizations/ companies
CAR	/	/	/	/	/	/
NCR	/	/	/	/		/
Reg I	/	/	/	/		
Reg II						
Reg III	/	/		/	/	
Reg IVA		/			/	/
Reg IVB		/	/			
Reg V		/	/	/	/	/

REGION	LGU and other political leaders	Barangay/Community Leaders	Other Government Agencies	Other professionals	Broadcasting/Telecommunications Network	Other organizations/companies
Reg VI	/	/		/	/	/
Reg VII	/	/	/	/	/	/
Reg VIII	/	/	/	/	/	/
Reg IX	/		/		/	/
Reg X	/					
Reg XI	/	/	/	/	/	/
Reg XII	/			/		/
CARAGA	/	/	/	/	/	/
BARMM	/			/		/

Table 11. Summary of Contributions from External Partnership

REGION	ICT Equipment	Radio / TV /	Min Health Standard Support (PPE, etc.)	Modules	Personnel Assistance	Financial Assistance (Donations, etc.)
CAR	/	/	/	/	/	
NCR	/	/	/	/	/	/
Reg I		/	/	/	/	/
Reg II						
Reg III	/	/	/		/	
Reg IVA	/		/	/	/	/
Reg IVB	/	/	/	/	/	/
Reg V	/	/	/		/	/
Reg VI	/	/	/	/	/	/
Reg VII	/	/	/	/	/	/
Reg VIII	/	/	/	/	/	
Reg IX		/	/	/		/
Reg X		/				
Reg XI	/	/	/	/	/	/
Reg XII	/		/	/	/	
CARAGA	/	/	/	/	/	
BARMM						/

### External Partnerships through Brigada Eskwela Program

With the additional resource requirements of the BE-LCP, the external partnerships under Brigada Eskwela will again be tapped for continued support that is now needed in the Learning Continuity Plan. In consonance with the 2020 Brigada Eskwela theme "*Pagpapanatili ng Bayanihan tungo sa Kalidad na Edukasyon para sa Kabataan*" as provided in DepEd Memorandum No. 32, s.



2020 entitled 2020 Brigada Eskwela Implementing Guidelines, Brigada Eskwela activities shall highlight partnership initiatives that complement the Department's efforts to ensure that quality education will continue despite the challenges in adapting to the new normal.

External partnership initiatives deemed to augment the required budget under the BE-LCP are the following:

1. Coordinate with the Local Government Units or other non-government organizations and volunteers to clean and disinfect school buildings, classrooms, and other school facilities.
2. Engage partners to raise the availability of the following items in school during *Brigada Eskwela*:
  - a. Thermal scanners;
  - b. Hand sanitizing materials, such as rubbing alcohol, anti-bacterial or germicidal soap;
  - c. Cleaning tools, materials or disinfectants that may be used to disinfect the learning areas, such as spray tank, disinfectant spray or disinfecting bleach, foot bath;
  - d. Washable face mask, surgical face mask, face shield, and surgical gloves;
  - e. Multivitamins capsules, tablets, or syrups for DepEd personnel and learners;
  - f. Printing of COVID-19 and sanitation/proper hand washing hygiene information materials; and
  - g. Printing of materials and provision of supplies for distance learning for the learners, teachers and parents (i.e. bond papers, worksheets, notebooks, pad paper, ball pens, pencils, crayons, coloring materials and others).
3. Ensure that psychological first aid or other psychological interventions and debriefing are conducted in partnership with stakeholders during the implementation of *Brigada Eskwela*.
4. Conduct Orientation activities with teachers, partners, PTA and learners on DepEd Learning Continuity Plan, with special focus on the implementation of DepEd multiple learning delivery modalities.
5. The use of computer-mediated communication strategy in conducting above-cited activities is highly encouraged.
  - a. Encourage parents through the Parents-Teachers Associations (PTA) on possible collaborations with the schools to provide support for the continuation of learning opportunities.
  - b. Engage parents in the promotion of the new school system. The new role and increased involvement of the parents in the learning of their children are essential to augment available resources and technology in the community.
  - c. Engage partners in the promotion and provision of distance learning delivery modalities such as local radio/TV stations and other available media as a form of *Brigada Eskwela* and partnership initiative to deliver the curriculum. The School Heads may identify resources and partnerships necessary for High Tech, Low Tech or No Tech aide for learning.

6. Coordinate with the concerned DepEd units on the possible implementation of *Gulayan sa Tahanan* or Urban Vegetable Gardening at Home as part of *Brigada Eskwela* and School-Family-Community partnerships to promote sustainable food supply at homes, as well as on communicating to stakeholders on how they can support the school emergency and contingency to ensure resiliency.
7. Collaborate with various stakeholders to support the implementation of the Learning Continuity Plan.
8. Strengthen *Brigada Pagbasa* in their Learning Continuity Plan.
9. Partnership appreciation and other school-based initiatives.

### **External Partnerships through the Adopt-A-School Program (ASP)**

The Adopt-A-School Program (ASP) of the Department of Education is based on the values of volunteerism and multiple partnerships. It gives the private sector (whether individual, group or organization) an opportunity to be DepEd's partners in achieving the goal of education and ensure that quality education will continue despite the challenges in adapting to the new normal. With the requirements of the "new normal", external partnerships under the Adopt-A-School Program (ASP) can be a source for support that is now needed in the BE-LCP.

Assistance provided by the program are called *packages*, and these *packages* can be aligned with the BE-LCP as they include the following:

1. Learning Environment – can cover hand wash and sanitary facilities
2. Learning Support – can cover e-books, e-libraries and the like
3. Technological Support – peripherals and equipment, connectivity etc.
4. Health and Nutrition – feeding programs, provisions for vitamins and medicines
5. Reading Program – SLMs and SLRs, printing of modules
6. Training and Development – capacity building workshops
7. Direct Assistance – other financial or material assistance
8. Assistive learning devices for SPED – special devices and equipment for SPED learners

The private entities do have the prerogative in selecting their preferred schools although the Adopt-A-School Program (ASP) Secretariat can provide a suggested list of schools and their identified needs. A Memorandum of Agreement (MOA) is signed between DepEd and the private entity which will be valid for two years.

Under the ASP, these private entities are entitled to tax incentives up to 150% arising from the total amount incurred in the donation made within the taxable year to public schools. Deductions from the gross income of the amount of contribution/donation that was actually, directly and exclusively incurred for the program plus an additional amount equivalent to fifty percent of such donation exemption of the assistance made by the adopting entity from payment of donor's tax.

DepEd’s External Partnership Service (EPS) has current partnerships with private entities, non-government organizations, other national government agencies, government owned and controlled corporations and local government units.

The List of External Partners is attached as Annex C.

#### IV. Equity Consideration

In programming the available financial resources across regions, school division offices, and schools, equity is one of the major considerations to prioritize the needs of the most disadvantaged areas in terms of fiscal and operational capacities. This shall include not only the funds from the internal realignment, but the resources coming from the others sources such as contributions from the external partners.

#### V. Consultations with the Department of Budget and Management (DBM)

To implement the BE-LCP, **DepEd requires Php105.003B** which can be sourced from both internal and external sources. Within the DepEd budget, about Php22.559B may still be available from the Net Unobligated Allotments and from Unreleased Appropriations of identified PAPs, and Php6.078B from the ExeCom-committed funds for realignment/modification. In addition, the School MOOE and SEF, together with the External Partnerships contributions were also identified as external funding sources, and approximately 30% of said funds was estimated to be ALIGNED to the BE-LCP. The School MOOE and SEF may contribute Php7.492B and Php3.155B, respectively, to the funding. The External Partnerships, which the value of goods to be provided cannot be determined as of now. After exhausting all available means of funding, DepEd still needs Php65,719B to implement the BE-LCP.

Table 12. BE-LCP Funding Requirements and Available Resources (in Million Pesos)

<b>PARTICULARS</b>	<b>IDEAL</b>	<b>CONSERVATIVE</b>
<b>LCP Scenario Total Funding Requirements</b>	<b>433,740</b>	<b>105,003</b>
<b>Less Available Funding Sources</b>	<b>39,284</b>	<b>39,284</b>
Net Available Balances of Identified PAPs	<b>22,559</b>	<b>22,559</b>
<b>Net Committed Funds from other PAPs approved by ExeCom Leads for realignment to BE-LCP</b>	<b>6,078</b>	<b>6,078</b>
30% of the total School MOOE Balance to be used for BE-LCP	7,492	7,492
30% of the total Special Education Fund Balance to be used for BE-LCP	3,049	3,049
<b>LCP Conservative Scenario Net Total Funding Requirements</b>	<b>394,456</b>	<b>65,719</b>

**Realignment of Program Funds**

The request for the realignment of Php6.078B (with corresponding details presented in Table 7) and supplemental budget of Php65,719B was submitted to DBM on June 22, 2020. This was followed by a virtual consultation meeting between the DBM Secretary, Secretary Wendel E. Avisado, and DepEd Secretary Leonor Magtolis Briones to discuss and resolve the following:

1. Reconsideration on the DepEd’s additional contribution to Bayanihan Act with further reduction of the Department’s budget by 10%, and
2. Approval of Realignment of Program Funds

As a result, DBM concurred that there will be **no further reduction** of DepEd’s Budget given the required amount of Php105B to implement LCP. With only Php39.284B available funds, DepEd and SEF combined, the funding gap is still huge and further reduction of DepEd’s budget for the Bayanihan Act may compromise the provision of continuous learning given the current situation and the uncertainties of when the COVID-19 pandemic will be contained.

The DBM also concurred with the realignment of Php6.078B. DepEd’s proposal was to realign the Php5.5B to LCP and the Php0.5B to the General Administration and Support Service (GASS). The Php6.077B funds generated from the discontinuance of PAPs, shall be offered to the Bayanihan pool and will be released by DBM under the PAP on Flexible Learning Options (FLO) for blended learning amounting to Php5.5B, and the remaining Php0.5B under GASS for administration and logistics expenses.

**VI. Further Evaluation of DepEd PAPs**

With the requirement of Php65,719M to fully implement DepEd’s BE-LCP, the Department through the ExeCom further evaluated program funds that can be tapped to address the funding gap for the LCP requirements. After careful deliberations, the budget for the Basic Education Facilities – Acquisition of School Desks, Furniture and Fixtures was identified as additional funds for realignment amounting to Php4.833B. Other items under BEF such as repair and electrification were not offered considering the safe back to school activity, and the completion of the long overdue repairs and renovation of some schools including the improvement of electrification facilities. With the additional Php4.833B, this brings the total amount for realignment at Php10.911B, and was immediately communicated to DBM with the following details:

Table 13. Program Funds for Realignment/Modification (In Million Pesos)

PAPs	FY 2019	FY 2020	TOTAL
BEF - Acquisition of School Desks, Furniture and Fixtures		4,834	4,834
BEF - Preliminary Detailed Engineering	564		564

School Dental Health Care Program	45	394	438
Flexible Learning Options	226		226
Learning Tools and Equipment	1,933	2,708	4,640
Palarong Pambansa	9	190	199
Development and Promotion of Campus Journalism		9	9
<b>TOTAL</b>	<b>2,777</b>	<b>8,134</b>	<b>10,911</b>

Per agreement during the meeting with DBM, the funds generated from the discontinuance of PAPs will be offered to the Bayanihan pool, wherein a negative Sub-Allotment Release Order (SARO) will be issued by DBM but will be reverted to DepEd with the issuance of SARO for the program “Flexible Learning Options” (FLO) and “General Administration Support - General Management and Supervision” (GAS-GMS). Said amount of Php10.91B was released to DepEd as follows:

**Table 14. DepEd’s Share from Bayanihan Funds (in Million Pesos)**

<b>PAP</b>	<b>Amount</b>
Flexible Learning Options	10,411
General Admin Support (GAS) - General Management and Supervision	500
<b>Total</b>	<b>10,911</b>

The Php10,911M share of DepEd from the Bayanihan Funds is distributed to the Central Office and the Regional Offices. Sub-allotment Release Orders (Sub-ARO) dated July 22, 2020 were released to the Regions per allocation found in Annex D totaling to Php9B, while Php1.4B was retained at the Central Office as buffer funds (Php1B) and for ARMM (Php0.4B) Allocations per Region on the distribution of realigned funds under the GASS - MOOE will be subject to issuance of separate guidelines.

Another possible source of funds that was considered resulting from further evaluation of the PAPs is the available buffer funds amounting to Php313M under School MOOE at the Central Office, of which Php94M or at least 30% is estimated to be utilized for the BE-LCP.

An adjustment was also made on the available balances and the reprogramming of some funds under BEF which resulted to a decrease on the available balance from Php22,559M to Php17,759M, details as follows:

Table 15. Net Available Funds of PAPs Identified for BE-LCP (as of June 10, 2020)  
(In Million Pesos)

PAPs	AMOUNT
Modules, Textbooks and Other Instructional Materials	2,465
DepEd Computerization Program (DCP)	3,677
Human Resource Development for Personnel in Schools and Learning Centers	1,275
Teacher Quality and Development Program	29
Basic Education Facilities	10,313
<b>TOTAL</b>	<b>17,759</b>

Under the Textbooks and Instructional Materials, and as a result of the reprogramming and prioritization of activities under this PAP, about Php0.44B was reprogrammed as subsidy for the development, quality assurance and reproduction of locally-developed learning resources at the DepEd Schools Division Offices (SDOs) nationwide. A total of Php0.43B was downloaded to the regions and Php0.1B was allocated for ARMM. Details are found in Annex E.

## VII. Summary of Strategies and Options to Fund the BE-LCP

Given the limited financial and human resources, including time needed to transition from the traditional face-to-face classes into the blended and distance learning delivery modalities, DepEd identified the following funding sources: 1) DepEd realigned and reprioritized internal FY 2020 budget; 2) more flexible use of School MOOE, 3) LGU support through the SEF, and 4) Strengthened and BE-LCP aligned External Partnerships. These are funding sources which will aid in the implementation of the BE-LCP and summarized in the table below:

Table 16. Summary of BE-LCP Funding Sources (in Million Pesos)

	IDEAL	CONSERVATIVE
<b>LCP SCENARIO TOTAL FUNDING REQUIREMENTS</b>	<b>433,740</b>	<b>105,003</b>
<b>LESS AVAILABLE FUNDING SOURCES</b>	<b>39,062</b>	<b>39,062</b>
Net Available Balances of Identified PAPs	17,759	17,759
Net Committed Funds from other PAPs approved by ExeCom Leads to be realigned to BE-LCP	10,911	10,911
30% of the total School MOOE Balance at Central Office to be used for BE-LCP*	94	94
<b>Sub - Total of Funds Available in the Central Office</b>	<b>28,764</b>	<b>28,764</b>
30% of the total School MOOE Balance to be used for BE-LCP**	7,249	7,249
30% of the total Special Education Fund (SEF) Balance to be used for BE-LCP	3,049	3,049

<b>Sub - Total of Funds Available in the Regions, Divisions and Schools</b>	<b>10,298</b>	<b>10,298</b>
<b>LCP NET TOTAL FUNDING REQUIREMENTS</b>	<b>394,678</b>	<b>65,941</b>

\*Source: DepEd CO-FAR as of June 24,2020

\*\*Source: DepEd FY2020 1<sup>st</sup> Quarter, Statement of Appropriation, Allotment, Obligation, Disbursement and Balances (SAAODB)

While the Department has endeavored to optimize available funds, both from internal and external sources, the amount of Php65,941M would still be needed to fully cover the requirements of BE-LCP. The request for a supplemental budget of same amount was submitted to both Houses of Congress for consideration and approval.

### VIII. Challenges and Ways Forward

The pandemic is a global problem that affected everyone and disrupted everyday living. As countries worldwide face challenges with dealing this pandemic, the Department of Education will remain focused and steadfast in its mission and mandate to continue education so “that no Filipino learner will be left behind, even in times of difficulties.” This can be possible through the contextualization of the Basic Education- Learning Continuity Plan (BE-LCP) at the school level, based on the local public health situation and the capacity of the internal and external stakeholders.

The BE-LCP is DepEd’s commitment in ensuring the health, safety and well-being of learners, teachers, and personnel of the Department in this period of adversity, while staying true to the thrust that education must continue, even in emergencies and difficulties. It is with great importance that the learners, who will bear the future of our nation, be allowed normalcy in their lives, even if it is the *new normal*.

DepEd has historically demonstrated resilience in responding to adversities and in delivering its commitments and responsibilities. The BE-LCP is not an easy program to implement and operational complications can be expected along the way. Thus, it is inevitable that there is full understanding, support, and solidarity of the DepEd community and all of its stakeholders, in the true spirit of unity, and *Bayanihan*.

The Central Office shall continue to implement and strengthen the BE-LCP by promoting dynamic and pro-active policy directions and guidance in pursuing continuity of learning vis-à-vis observance and practice of the required fundamental health standards. The Regional Offices shall pursue the implementation of needed policy directions at the level of its various program activities with more thoroughness to practice DepEd’s guiding principle. The schools, its personnel, and learners, as the direct implementers and beneficiaries of the BE-LCP, shall carry out the goal of learning for all in the most exemplary manner integrating and maximizing use of appropriate learning modalities with observance of fundamental health standards. Continued external partnerships as part of DepEd’s governance will remain integral as it continues to address the requirements of the BE-LCP.

There will be challenges to the implementation of the BE-LCP, and mobilizing resources or financing remains it is one the biggest hurdles. But the cost in educating the learners of the nation is a worthwhile investment that the country will never regret, for the BETTER FUTURE of the nation is in the hands of the youth it will produce.



Figure A. Detailed FY 2020 Resource Requirements

LCP COMPONENT/ STRATEGY/ PAP	RESOURCE REQUIREMENTS			
	Original	Ideal	Conservative	Net Available Balance
<b>Learning Continuity Plan, Total</b>	<b>209,896,342,362</b>	<b>433,741,037,508</b>	<b>105,002,629,241</b>	<b>22,558,296,000</b>
<b>Learning Delivery Modes, Technologies, and Strategies</b>	<b>193,479,520,362</b>	<b>245,843,708,513</b>	<b>81,110,796,976</b>	<b>6,141,474,000</b>
1. Textbooks and Other Instructional Materials	189,802,659,362	74,580,336,264	50,433,935,976	2,464,613,000
2. Computerization Program (CP)	3,676,861,000	171,263,372,249	30,676,861,000	3,676,861,000
a. Regular Program	3,676,861,000	3,676,861,000	3,676,861,000	
b. E-Classroom and Multimedia Packages		119,383,490,000	27,000,000,000	
b. Public Education Network		4,467,375,000		
c. Educational Systems		9,885,638,913		
d. Capacity Building		897,288,000		
e. Automation of Common Organizational Processes		945,000,000		
f. TV and Radio Based Education		3,000,000,000		
g. Establishing an Education Technology Division		7,719,336		
h. Connecting all officials and teachers		4,000,000,000		
e. smartphones for learners		25,000,000,000		
<b>Preparation/Professional Development of Teachers and School Leaders</b>	<b>1,303,898,000</b>	<b>1,303,898,000</b>	<b>1,303,898,000</b>	<b>1,303,898,000</b>
<b>Minimum Health Standards</b>	<b>15,112,924,000</b>	<b>186,593,430,995</b>	<b>22,587,934,265</b>	<b>15,112,924,000</b>
1. Infrastructure	15,112,924,000	138,182,097,000	15,112,924,000	15,112,924,000
a. Basic Education Facilities	15,112,924,000	138,182,097,000	15,112,924,000	15,112,924,000
a.1. Regular BEF	15,112,924,000	15,112,924,000	15,112,924,000	
a.2. Priority School Health Facilities		123,069,173,000		
2. Non-Infrastructure		48,411,333,995	7,475,010,265	
a. Health-Related Requirements for Safe Return to Schools and Offices		48,411,333,995	7,475,010,265	

PAP	RESOURCE REQUIREMENTS			
	Original	Ideal	Conservative	Net Available Balance
<b>General Administration and Support</b>	675,716,000	675,716,000	675,716,000	675,716,000
<b>Support to Operations</b>	995,097,000	995,097,000	995,097,000	995,097,000
Physical Fitness and School Sports	379,466,000	379,466,000	379,466,000	379,466,000
Development and Management of Bilateral and Multilateral Education Projects	16,109,000	16,109,000	16,109,000	16,109,000
Management and Administration of Learning Resources	21,555,000	21,555,000	21,555,000	21,555,000
Planning and Management Information Systems	55,002,000	55,002,000	55,002,000	55,002,000
Education Information and Communication Services	6,932,000	6,932,000	6,932,000	6,932,000
Learner Support Programs	73,394,000	73,394,000	73,394,000	73,394,000
Building Partnerships and Linkages Program	99,393,000	99,393,000	99,393,000	99,393,000
Legal Service and Development of Education-Related Laws and Rules	28,932,000	28,932,000	28,932,000	28,932,000
Child Protection Program	4,850,000	4,850,000	4,850,000	4,850,000
Disaster Preparedness and Response Program	136,927,000	136,927,000	136,927,000	136,927,000
Organizational and Professional Development for Non-School Personnel	172,537,000	172,537,000	172,537,000	172,537,000
PAP	RESOURCE REQUIREMENTS			
	Original	Ideal	Conservative	Net Available Balance
<b>Education Policy Development Program</b>	703,471,000	703,471,000	703,471,000	703,471,000
National Assessment Systems for Basic Education	533,863,000	533,863,000	533,863,000	533,863,000
Policy and Research Program	41,689,000	41,689,000	41,689,000	41,689,000
Basic Education Curriculum	69,927,000	69,927,000	69,927,000	69,927,000
Development and Promotion of Campus Journalism	33,092,000	33,092,000	33,092,000	33,092,000
National Literacy Policies and Programs	14,536,000	14,536,000	14,536,000	14,536,000

Early Language Literacy and Numeracy	10,364,000	10,364,000	10,364,000	10,364,000
<b>PAP</b>	<b>RESOURCE REQUIREMENTS</b>			
	<b>Original</b>	<b>Ideal</b>	<b>Conservative</b>	<b>Net Available Balance</b>
<b>Basic Education Inputs</b>	<b>8,592,190,000</b>	<b>8,592,190,000</b>	<b>3,861,718,000</b>	<b>8,592,190,000</b>
Improvement and Acquisition of School Sites	192,507,000	192,507,000	192,507,000	192,507,000
New School Personnel Positions	1,069,084,000	1,069,084,000	1,069,084,000	1,069,084,000
Learning Tools and Equipment (LTE)	4,730,472,000	4,730,472,000	0	4,730,472,000
Last Mile Schools	1,500,000,000	1,500,000,000	1,500,000,000	1,500,000,000
Gabaldon	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
Quick Response Fund	100,127,000	100,127,000	100,127,000	100,127,000
1. Regular QRF	100,127,000	100,127,000	100,127,000	
<b>PAP</b>	<b>RESOURCE REQUIREMENTS</b>			
	<b>Original</b>	<b>Ideal</b>	<b>Conservative</b>	<b>Net Available Balance</b>
<b>Inclusive Education Program</b>	<b>817,270,000</b>	<b>817,270,000</b>	<b>817,270,000</b>	<b>817,270,000</b>
Multigrade Education	14,927,000	14,927,000	14,927,000	14,927,000
Indigenous Peoples Education (IPEd) Program	4,874,000	4,874,000	4,874,000	4,874,000
Flexible Learning Options (ADM/ ALS/EiE)	709,791,000	709,791,000	709,791,000	709,791,000
Madrasah Education Program	87,678,000	87,678,000	87,678,000	87,678,000
Special Education Program	0	0	0	0
<b>PAP</b>	<b>RESOURCE REQUIREMENTS</b>			
	<b>Original</b>	<b>Ideal</b>	<b>Conservative</b>	<b>Net Available Balance</b>
<b>Support to Schools and Learners Program</b>	<b>31,679,367,000</b>	<b>30,965,951,974</b>	<b>30,357,218,814</b>	<b>31,679,367,000</b>
School-based Feeding Program	5,966,101,000	5,966,101,000	5,966,101,000	5,966,101,000
Operation of Schools - Elementary (Kinder to Grade 6)	100,700,000	100,700,000	100,700,000	100,700,000
Operation of Schools - Junior High School (Grade 7 to Grade 10)	100,067,000	100,067,000	100,067,000	100,067,000
Operation of Schools - Senior High School (Grade 11 to Grade 12)	257,966,000	257,966,000	257,966,000	257,966,000
GAS - ESC	9,945,335,000	9,945,335,000	9,945,335,000	9,945,335,000
GAS - SHS Voucher	12,805,138,000	12,805,138,000	12,805,138,000	12,805,138,000

Joint Delivery Voucher for Senior High School Technical Vocational and Livelihood Specializations	1,166,688,000	1,166,688,000	1,166,688,000	1,166,688,000
Operational Requirements of Sports Academy and Training Center	15,135,000	15,135,000	15,135,000	15,135,000
School Dental Health Program	1,322,237,000	608,821,974	88,814	1,322,237,000
	<b>Original</b>	<b>Ideal</b>	<b>Conservative</b>	<b>Net Available Balance</b>
LCP	209,867,616,362	433,712,311,508	104,973,903,241	22,529,570,000
Regular	43,463,111,000	42,749,695,974	37,410,490,814	43,463,111,000
<b>Grand Total Requirement</b>	<b>253,330,727,362</b>	<b>476,462,007,482</b>	<b>142,384,394,055</b>	<b>65,992,681,000</b>

Department of the Interior and Local Government (DILG) Memorandum Circular No. 2020-096



Republic of the Philippines  
**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
DILG-NAPOLCOM Center, EDSA corner Quezon Avenue, West Triangle, Quezon City  
<http://www.dilg.gov.ph>

**MEMORANDUM CIRCULAR**

**No. 2020-** 096

**TO : ALL PROVINCIAL GOVERNORS, CITY/MUNICIPAL MAYORS, PUNONG BARANGAYS, DILG REGIONAL DIRECTORS, BARMN MINISTER OF LOCAL GOVERNMENT, AND OTHERS CONCERNED**

**SUBJECT : SUPPORT TO OPLAN BALIK ESKWELA (OBE) 2020**

**DATE : 26 JUN 2020**

1. Background/Basis

1.1 The Department of Education developed a Basic Education Learning Continuity Plan in the Time of COVID-19 (BE-LCP), which lays down the direction for basic education and provides guidance on how to deliver basic education in School Year 2020-2021 during the COVID-19 public health emergency;

The BE-LCP includes Blended/Distance Learning Modalities where lessons will be delivered to students in the following methods:

- Printed or digital modules delivered to the homes of the students, or picked up by their parents at designated places, within coordinated schedules;
- Online learning resources such as DepEd Commons; and,
- Television or radio-based instruction.

1.2 President Rodrigo Roa Duterte stated his strong support to the BE-LCP and the Inter-Agency Task Force for the Management of Emerging Infectious Diseases approved the adoption of the BE-LCP in the Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines (with amendments as of June 3, 2020);

1.3 Republic Act No. 7797, entitled "An Act to Lengthen the School Calendar from Two Hundred (200) Days to Not More than Two Hundred Twenty (220) Class Days", provides in Section 3 that the

school year shall start on the first Monday of June but not later than the last day of August;

1.4 The BE-LCP and DepEd Order No. 7, s. 2020, entitled "School Calendar and Activities for School Year 2020-2021" provide that the opening of School Year 2020-2021 is on August 24, 2020;

1.5 DepEd Order No. 8, s. 2020, entitled "Guidelines on Enrollment for School Year 2020-2021 in the Context of the Public Health Emergency Due to COVID-19," spells out the procedures on enrollment in public elementary and secondary schools nationwide;

## 2. Objective/Purpose

2.1. To provide assistance to all learners and their families, teaching and non-teaching personnel of DepEd in public elementary and secondary schools, alternative learning systems centers, and DepEd offices nationwide, all Local Chief Executives (LCEs), including Punong Barangays, are enjoined to support the OBE campaign by undertaking, but not limited to, the following activities:

- a. Convene their respective Local School Board (LSB) to:
  - Determine and allocate annual supplementary budgetary needs for the operation of public schools within the province, city, or municipality for the localized implementation of BE-LCP.
  - To authorize the provincial, city or municipal treasurer, as the case maybe, to disburse funds from the Special Education Fund (SEF), pursuant to the budget prepared and in accordance with existing rules and regulations for the implementation of the BE-LCP.
  - To advise the Sanggunian Committee on Education on matters of local appropriations for educational purposes.
  - Discuss the learning delivery modality deemed appropriate in the context of local conditions and consistent with IATF-EID guidelines and how to prepare teachers and school leaders delivery modalities.
- b. Provide assistance in the Enrollment activities such as provision of kiosk or center in their barangays for the distribution and collection of enrolment forms of learners in public schools in their respective areas;
- c. Provide/Donate laptops, desktops, tablet PCs, tablets, smartphones, internet services and other learning resources to public schools, teachers, and/or students provided that they should comply with the Memorandum issued by the DepEd providing for minimum specifications for ICT equipment and internet services to be donated

to schools, teachers or learners as provided in DILG Memorandum dated June 11, 2020

- d. Assist the schools under their jurisdiction in the delivery and collection of printed modules to the homes of the students upon the request of school authorities.

2.2 All DILG Regional Directors and the BARMM Minister of Local Government are hereby directed to participate in the Campaign by undertaking relevant activities and cause the widest dissemination of this Circular within their respective regions.

### 3. Effectivity

3.1 This Memorandum Circular shall take effect immediately

### 4. Approving Authority

  
**EDUARDO M. AÑO**  
Secretary



## **The Special Education Fund (SEF)**

The Special Education Fund (SEF) was created under Republic Act (R.A.) No. 5447 and provided for under Republic Act (R.A.) 7160 or the “Local Government Code of 1991”, to demonstrate the government’s policy to contribute to the financial support of the goals of public elementary and secondary education.

Based on Section 235 of R.A. No. 7160 *“every province or city, or a municipality, is authorized to levy and collect an annual tax of one percent (1%) on the assessed value of real property, which shall be in addition to the basic real property tax”*. The proceeds of that additional one percent levy *“shall exclusively accrue to the Special Education Fund (SEF).”* Pursuant to Section 272 of the same Law, *“operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the Local School Board (LSB)”*, and shall automatically be released to the Local School Boards (LSB), which shall serve as the governing board of the SEF.

## **The Local School Board for the Special Education Fund (SEF)**

The governing body for the Special Education Funds (SEF) for the LGUs would be the Local School Board (LSB). The LSB was created under RA 7160 whose functions includes management and disbursement of the SEF. The LSB is composed of the Provincial, City and Municipal School Board wherein the vice-chairman of the LSB is the DepEd Schools Division Superintendent. The DepEd SDS shall designate the co-chairman for the provincial and city boards, whilst the division superintendent of schools shall designate the district supervisor as co-chairman of the municipal school board If the province or city has two (2) or more school superintendents, and the municipality has two (2) or more district supervisors.

### 1. Local School Board Functions:

- Formulate a three-year program indicating strategic prioritization policies in the allocation of SEF to schools taking into consideration various factors;
- Preparation and approval on the annual budgetary requirements of public schools on the DepEd approved SIP, DECP, and ECCD programs chargeable to SEF;
- Consider inputs from DepEd ROs, PSDS, SDS, and school heads in preparation of the SEF budget as well as relevant LGU expenditures, LDIP, and Annual Investment Programs; and
- Approval of the SEF budget through an LSB resolution signed by the Chair, Co-Chair, and majority of its members

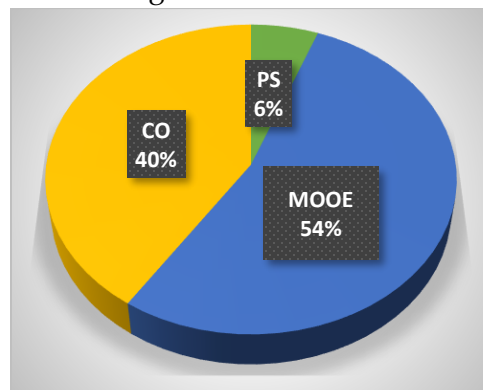
### 2. SEF Allocation and Utilization:



In the revised guidelines under Joint Circular (JC) No. 1, Series of 2017 (Revised Guidelines on the Use of the Special Education Fund (SEF)) between DBM, DILG and DepEd, the budgetary items as defined under SEF are:

- (1) Operation and maintenance of public schools
- (2) Construction and repair of school buildings
- (3) Facilities and equipment
- (4) Educational research
- (5) Purchase of books and periodicals
- (6) Sports development, and
- (7) Funding for the Early Childhood Care and Development (ECCD) Program

The SEF fund source are based on the latest submissions for FY 2019 as of December 31, 2019 and received as of June 22, 2020. SEF data are to be submitted to DepEd Central Office (CO) by DepEd SDOs (Schools Division Office) on a quarterly or annual basis. However, complete reportorial requirements have yet to be submitted by all regions and cities which explains why data is limited to available data based on submissions. For the latest available data on FY 2019, submitted reports show that a little more than half of the expenditures are spent on MOOE. It can also be inferred from the same submissions that there is still a considerable balance left for SEF, since this special fund does not lapse but maintains an available continuing balance.



Expense Class	Amount (in Million Pesos)
PS	596
MOOE	5,671
CO	4,237
<b>TOTAL</b>	<b>10,504</b>

**Figure B-1.** FY 2019 SEF Expenditure Distribution by Expense Class  
 Source: SEF Data submissions by DepEd Schools Division Office (SDO) to DepEd Central Office (CO) as of December 31, 2019 received June 22, 2020

The Department of Finance – Bureau of Local Government Finance (DOF-BLGF) data on SEF provide a marked difference with SEF data of DepEd. In FY 2017, DepEd submissions had a total of Php25B, or only 79.55% of the DOF data of Php31B. In FY 2018, DepEd submissions had a total of Php25B or only 75.83% of the DOF data of Php33B. There is a need to conduct further data gathering and analysis to determine the reasons for the marked difference of SEF data between the two (2) data sources. A possible reason can be linked to the delayed submission of SEF reports to DepEd by the different SEF recipients. Implementation of stricter monitoring mechanisms by DepEd at the regional and division levels is proposed, especially in the submission of the required SEF reports.

	FY 2017		FY 2018	
	DOF-BLGF	DepEd	DOF-BLGF	DepEd
<b>SEF Receipts</b> (in Million Pesos)	<b>31,323</b>	<b>24,918</b>	<b>32,528</b>	<b>24,668</b>
<b>SEF Expenditures</b> (in Million Pesos)	18,963	15,299	19,865	13,804
<b>Expenditure Rate (%)</b>	60.54%	61.40%	61.07%	55.96%
<b>SEF Year-End Balances</b> (in Million Pesos)	12,359	9,619	12,663	10,864

**Figure B-2.** DepEd vis-à-vis DOF reports on SEF Receipts and Expenditures

Source: DOF-BLGF data sent to DepEd last July 7, 2020 and SEF Data submissions by DepEd Schools Division Office (SDO) to DepEd Central Office (CO) as of December 31, 2019 received June 22, 2020

REGION	SEF RECEIPTS	EXPENDITURE	*BALANCE	30% FOR SEF
NCR	8,374,305	3,796,775	4,577,530	1,373,259
REGION IV-A	4,534,794	2,847,527	1,687,267	506,180
REGION III	2,145,995	897,503	1,248,492	374,548
REGION XI	1,029,219	501,056	528,163	158,449
REGION X	868,706	356,457	512,249	153,675
REGION VI	1,323,224	829,219	494,005	148,202
REGION VII	792,716	345,729	446,987	134,096
REGION XIII	258,274	69,614	188,660	56,598
REGION V	234,183	103,515	130,668	39,200
REGION I	325,903	222,257	103,646	31,094
REGION IV-B	139,676	70,178	69,498	20,849
REGION VIII	131,834	73,798	58,036	17,411
REGION XII	181,532	139,274	42,258	12,677
REGION II	157,273	122,530	34,743	10,423
CAR	125,145	103,013	22,133	6,640
REGION IX	44,302	25,933	18,370	5,511
<b>Total</b>	<b>20,667,080</b>	<b>10,504,376</b>	<b>10,162,704</b>	<b>3,048,811</b>

**Figure B-3.** FY 2019 SEF Reports by Region (in Thousand Pesos); Note: \* Balance is arranged from highest to lowest; Source: SEF Data submissions by DepEd Schools Division Office (SDO) to DepEd Central Office (CO) as of December 31, 2019 received June 22, 2020

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**The External Partners are listed as follows:**

**List of Partners**

- |  |   |  |
|--|---|--|
| 1. 88sites. Com  | 40. Ap Renewables, Inc.<br>(Makban)                 | 73. Philippine Business for Social<br>Progress                                     |
| 2. Aji No Chinmi – UCC Coffee                          | 41. Ateneo De Manila University                     | 74. Philippine Foremost Milling<br>Corporation                                     |
| 3. Bonifacio Hotel Ventures, Inc.                      | 42. BDO Foundation, Inc.                            | 75. Pilmico Animal Nutrition<br>Corporation  |
| 4. BPI Foundation                                      | 43. Bottling Investments Group<br>(Big) Philippines | 76. Pilmico Foods Corporation  |
| 5. DOST – FNRI   | 44. Cebuana Lhuillier<br>Foundation, Inc.           | 77. Prime Meridian Power<br>Corporation  |
| 6. Ecosouth Hotel Ventures, Inc.                       | 45. City Savings Bank                               | 78. San Miguel Foods, Inc.   |
| 7. Energy Development<br>Corporation                   | 46. Coca-Cola Femsa Philippines,<br>Inc.            | 79. San Miguel Foundation, Inc.  |
| 8. Far Eastern University                              | 47. Coca-Cola Foundations, Inc.                     | 80. Security Bank Corporation  |
| 9. Government Service<br>Insurance System              | 48. Cotabato Light & Power<br>Company               | 81. Security Foundation, Inc.  |
| 10. Hocheng Philippines<br>Corporation                 | 49. Davao – Filipino Chinese<br>Cultural Foundation | 82. Sm Foundation  |
| 11. Home Credit Philippines                            | 50. Davao Light & Power<br>Company                  | 83. Sm Prime Holdings, Inc.  |
| 12. Luzon Hydro Corporation                            | 51. De La Salle University                          | 84. Sti Foundation, Inc.   |
| 13. Mercury Drug Corporation                           | 52. Dmi Medical Supply Co. Inc.                     | 85. The Coca-Cola Company’s<br>Bottling Investment Group                           |
| 14. National University                                | 53. Fgen Lang Corporation                           | 86. Therma Luzon, Inc.   |
| 15. Northgate Hotel Ventures,<br>Inc.                  | 54. Fgp Corporation                                 | 87. Therma Marine, Inc. (Maco)   |
| 16. Panasonic Manufacturing<br>Philippines Corporation | 55. First Gas Power Corporation                     | 88. Therma Marine, Inc. (Nasipit)  |
| 17. Pga Geopier Philippines, Inc.                      | 56. First Gen Hydro Power<br>Corporation            | 89. Therma Marine, Inc.  |
| 18. Sentera Hotel Ventures, Inc.                       | 57. First Natgas Power<br>Corporation               | 90. Therma Marine, Inc. Mobile Ii  |
| 19. South Crest Hotel Ventures,<br>Inc.                | 58. Friends of Hope                                 | 91. Therma Marine, Inc, Mobile<br>Iii  |
| 20. Visayan Electric Company                           | 59. Hedcor, Inc. (Benguet)                          | 92. Unilever Philippines, Inc.   |
| 21. Corporate Properties, Inc.                         | 60. Hedcor, Inc. (Davao)                            | 93. Vivant Energy Corporation  |
| 22. Interhouse South Corp.                             | 61. Hedcor Sibulan, Inc.                            | 94. Vivant Foundation  |
| 23. Bernard Simeon Corp.                               | 62. La Filipina Uygongco<br>Foundation              | 95. Scg Marketing Philippines,<br>Inc.   |
| 24. Metro South Properties Corp.                       | 63. Limketkai Manufacturing<br>Corporation          | 96. Aidea, Inc.  |
| 25. Home Aid Depot, Inc.                               | 64. Magna Anima Education<br>System, Inc.           | 97. Affiliated Network for Social<br>Accountability Ineast Asia<br>and The Pacific |
| 26. ABS-CBN Lingkod<br>Kapamilya Foundation, Inc.      | 65. Mariwasa Siam Ceramics, Inc.                    | 98. Afp Civil Relation Service   |
| 27. Smart Communications                               | 66. One Meralco Foundation, Inc.                    | 99. Alaska Milk Corp.  |
| 28. Globe Telecom, Inc.                                | 67. Pamalican Resort, Inc.                          | 100. Ama Education System  |
| 29. Golden Doughnuts                                   | 68. Pepsi Cola Products<br>Philippines, Inc.        | 101. Amway Philippines, Inc.   |
| 30. Philippine Seven, Inc.                             | 69. Petron Corporation                              | 102. Ayala Foundation  |
| 31. The Real American Doughnut                         | 70. Petron Foundation                               | 103. Bangko Sentral ng Pilipinas   |
| 32. The Coffee Table, Inc.                             | 71. Philam Life Foundation                          | 104. Bato Balani Foundation, Inc.  |
| 33. Ignajo Foundation, Inc.                            | 72. Philippine Long Distance<br>Telephone Company   | 105. Bear Brand Fortified<br>Powdered Milk Drink Team                              |
| 34. 1590 Energy Corporation                            |   | 106. Century Pacific Group – Rspo<br>Foundation                                    |
| 35. Ab Nutribev Corporation                            |   | 107. Cheers Foundation Ph  |
| 36. Aboitiz Foundation Inc.                            |   | 108. China Bank Savings  |
| 37. Aboitiz Land, Inc.                                 |   |  |
| 38. Andres Soriano Foundation                          |   |  |
| 39. Ap Renewables, Inc. (Tiwi)                         |   |  |

109. Cfc Educational Foundation, Inc.
110. Consuelo Foundation
111. Church of Latter Day Saints
112. Cocolife
113. Colgate Palmolive Phils, Inc.
114. Commercial Centers and Retail Management, Filinvest Corprate City (Festival Malls)
115. Community Health Education Emergency Rescue Services (Cheers)
116. Cosmic Technologies, Inc.
117. Cultural Center of the Philippines
118. Cut Unlimited, Inc.
119. Department of Agriculture
120. Department of Environment and Natural Resources
121. Dole Philippines, Inc. – Stanfilco
122. East West Rural Bank
123. Enchanted Kingdom
124. Everbilena Cosmetics, Inc.
125. First Metro Asset Management Inc. (FAMI)
126. First Metro Investment Corporation (FMIC)
127. Gardenia Philippines – Wellness, Event and Research, Marketing Department
128. Girl Scouts of the Philippines
129. Global Alliance for Rabies Control (GARC)
130. Global Peace Foundation
131. Globetek Pro Science Foundation, Inc.
132. GMA Kapuso Foundation (GMAKF)
133. GMA Network Inc.
134. Habitat for Humanity Philippines Foundation, Inc.
135. Iabc Philippines
136. ICTS Foundation
137. Jollibee Foods Corporation
138. Jollibee Group Foundation
139. Kasilak Development Foundation, Inc.
140. Knowledge Channel Foundation, Inc.
141. Knowledge Community
142. Lamoian Corporation
143. Lds Charities
144. League of Corporate Foundations
145. Lupel Corporation
146. Manila Doctors Hospital
147. Manila Water Foundation, Inc.
148. Mathematics Trainings’ Guild
149. Metrobank Foundation, Inc.
150. Metrobank Card Corporation
151. Microsoft Philippines
152. Metropolitan Manila Development Authority (MMDA)
153. Milo Philippines
154. Mondelez Philippines, Inc.
155. Museo Pambata
156. National University – College of Business and Accountancy
157. Nestle Philippines
158. Network of Outstanding Teachers and Educators (Noted)
159. Orix Metro
160. Ogilvy & Mather Philippines, Inc.
161. One Network Bank
162. Organization for Industrial, Spiritual and Cultural Organization
163. Pediatrica, Inc.
164. Philippine Business for Education
165. Phil Trident Land, Inc.
166. Philippine National Volunteer Service Coordinating Agency
167. Philippine Postal Corporation
168. Quipper Ltd
169. Ronald Macdonald House of Charities, Philippines
170. Sanford Marketing Group (Savemore)
171. Solar Entertainment
172. Standard Chartered Bank
173. Teach for The Philippines
174. The Storytelling Project
175. Tulay Foundation
176. Universal Robina Corporation – Flour Division
177. Weather Philippines Foundation, Inc.
178. World Vision Development Foundation, Inc.
179. Youthopia Activation Specialist, Inc.
180. Department of Science and Technology – Philippine Nuclear Research Institute
181. Department of Science and Technology – Science Education Institute
182. Philippine Health Insurance Corporation
183. Asia Society for Social Improvement and Sustainable Transformation
184. Md 301 Lions Quest
185. Barangay San Lorenzo
186. City Government of Makati
187. National Commission for Culture and The Arts
188. Development Bank of the Philippines
189. Civil Aviation Authority of the Philippines (CAAP)
190. Land Bank of the Philippines
191. Philippine Deposit Insurance Corporation
192. Home Development Mutual Fund
193. Metro Manila Development Authority
194. Metropolitan Waterworks and Sewerage System
195. Social Security System
196. Veterans Foundation of the Philippines
197. Philippine International Trading Corporation
198. Boy Scouts of the Philippines
199. National Power Corporation
200. PNOC Renewables Corporation
201. National Food Authority
202. Philippine Coconut Authority
203. Philippine Fisheries Development Authority
204. Manila Electric Company
205. Philippine Postal Corporation
206. Armed Forces of the Philippines
207. Commission On Higher Education

- 208.Civil Service Commission  
209.Department of Agriculture  
210.Department of Agrarian Reform  
211.Department of Budget and Management  
212.Department of Environment and Natural Resources  
213.Department of Foreign Affairs  
214.Department of Information and Communications Technology  
215.Department of Interior and Local Government  
216.Department of National Defense  
217.Department of Energy  
218.Department of Finance  
219.Department of Health  
220.Department of Justice  
221.Department of Labor and Employment  
222.Department of Science and Technology  
223.Department of Tourism  
224.Department of Transportation  
225.Department of Public Works and Highways  
226.Department of Social Welfare and Development  
227.Department of Trade and Industry  
228.National Disaster Risk Reduction and Management Council  
229.National Economic and Development Authority  
230.National Telecommunications Commission  
231.Philippine Atmospheric, Geophysical and Astronomic Services  
232.Philippine National Police  
233.Philippine National Volunteer Service Coordinating Agency  
234.Presidential Communications Operations Office  
235.Technical Education and Skills Development Authority  
236.Association of Foundations  
237.Plan International  
238.The Asia Foundation  
239.Yellow Boat of Hope Foundation  
240.Cataract Foundation Philippines  
241.Gawad Kalinga  
242.Bikes for The Philippines  
243.Habitat for Humanity Philippines  
244.Gerry Roxas Foundation  
245.Philippine Red Cross  
246.Rotary Club Philippines  
247.Lions Club International  
248.Teach for The Philippines  
249.Ignajo Foundation Incorporated  
250.Caucus of Development Ngo Networks, Inc.  
251.Caritas Manila  
252.Dynamic Teen Company  
253.Let's Do It Philippines  
254.Project Pearls  
255.Teach Peace Build Peace Movement  
256.The Storytelling Project  
257.J. Amado Araneta Foundation  
258.Good Neighbors International Philippines  
259.Binhi  
260.Ayala Foundation  
261.Federation of Filipino-Chinese Chambers of Commerce, Inc.  
262.Save The Children Philippines  
263.Haribon Foundation  
264.Psychological Association of the Philippines  
265.Servicio Filipino Inc.  
266.Council for The Welfare of Children  
267.Feedmix Specialist Inc. Ii  
268.Homeschool Association of the Philippine Island  
269.Rizal Commercial Banking Corporation  
270.Organization for Industrial, Spiritual and Cultural Advancement  
271.Department of Development Broadcasting and Telecommunication (DDBT) - College of Development Communication (CDC), University of The Philippines Los Baños (UPLB)  
272.Operation Big Brother  
273.Mediatria  
274.BPI Foundation  
275.Rex Bookstore  
276.Vibal Groups Inc.  
277.Rizal Commercial Banking Corporation  
278.Golden Arches  
279.Ptt Philippines  
280.Korea-Asia Friendship Foundation  
281.Real Life  
282.Colgate – Palmolive  
283.BDO Network Bank  
284.Boundty Agro Ventures  
285.Rebisco  
286.Universal Robina Corporation-Flour Division  
287.Robinsons Retail Holdings Inc.  
288.Lamoiyan Corporation  
289.Comco Southeast Asia  
290.Pepsi Cola Products Philippines  
291.Redscope Communication  
292.ICTSI Foundation Inc.  
293.Cfc Educational Foundation Inc.  
294.Ronald McDonald House of Charities  
295.Smart Communication  
296.Globe Telecom  
297.GMA Kapuso Foundation Inc.  
298.Alagang Kapatid Foundation  
299.One Meralco Foundation  
300.Afs Intercultural Program Philippines  
301.Youthopia Media Activation Specialist  
302.Century Pacific Group Rspo Foundation

Figure D. Distribution of funds realigned to Flexible Learning Options (FLO)

REGION	P1B Allocation using 80% Public School Enrolment	P9.4B Allocation based on 80% Public School Enrolment (80%) and SEF Category (20%)	TOTAL
Central Office (Buffer)	100,000,000	941,112,000	1,041,112,000
BARMM	32,881,000	383,085,000	415,966,000
CAR	13,786,000	239,316,000	253,102,000
NCR	81,861,000	633,261,000	715,122,000
I	44,428,000	436,133,000	480,561,000
II	31,364,000	354,720,000	386,084,000
III	93,611,000	755,600,000	849,211,000
IVA	117,514,000	918,625,000	1,036,139,000
IVB	32,113,000	360,356,000	392,469,000
V	64,469,000	603,961,000	668,430,000
VI	71,950,000	626,401,000	698,351,000
VII	70,204,000	630,195,000	700,399,000
VIII	46,685,000	470,065,000	516,750,000
IX	37,669,000	402,188,000	439,857,000
X	44,940,000	439,988,000	484,928,000
XI	46,333,000	450,478,000	496,811,000
XII	42,136,000	435,821,000	477,957,000
CARAGA	28,056,000	329,815,000	357,871,000
<b>TOTAL</b>	<b>1,000,000,000</b>	<b>9,411,120,000</b>	<b>10,411,120,000</b>

**Figure E.** Distribution of funds realigned for Development, Quality Assurance and Reproduction of Locally-Developed Learning Resources at the DepEd Schools Division Offices (SDOs) Nationwide.

REGION	AMOUNT
CO	-
BARMM	1,200,000
CAR	1,600,000
NCR	3,200,000
I	2,800,000
II	1,800,000
III	4,000,000
IVA	4,200,000
IVB	1,400,000
V	2,600,000
VI	4,000,000
VII	3,800,000
VIII	2,600,000
IX	1,600,000
X	2,800,000
XI	2,200,000
XII	1,800,000
CARAGA	2,400,000
<b>TOTAL</b>	<b>44,000,000</b>

# **LEARNING MUST CONTINUE:**

## **FINANCING THE OPERATIONALIZATION OF THE BASIC EDUCATION - LEARNING CONTINUITY PLAN**














Even in the midst of the pandemic brought by the novel coronavirus (COVID-19), the Department of Education (DepEd) is determined to deliver education to every learner in the Philippines while adjusting to the “new normal”.

DepEd developed the Basic Education-Learning Continuity Program (BE-LCP) in accordance to its constitutional mandate, and to take appropriate steps to make quality, relevant, and liberating basic education accessible to all.

However, there are still considerations for the implementation of the BE-LCP, mainly on budget setbacks which was formulated for face-to-face learning modality, and a change in the learning modality would involve adjustments thereof. To address these, the Department took steps in financing the BE-LCP.

### **DETERMINING THE NEEDED BUDGET**

With the pronouncement of President Duterte that there will be no face-to-face classes until COVID-19 vaccine is available, DepEd crafted two scenarios based on the assumption that distance learning delivery modalities in all areas of the country will be adopted.

SCENARIO 1: <b>IDEAL</b>	SCENARIO 2: <b>CONSERVATIVE</b>
<ul style="list-style-type: none"> <li> <b>Distance learning modality only, no face-to-face and blended; Teachers will not report to school</b> (will use online platforms)</li> <li> All learners will adopt distance learning mode and will be provided with modules</li> <li> 100% allocation of learning materials for all Modalities</li> <li> <b>Regular program for the Learning Tools and Equipment</b></li> <li> <b>Accelerating the DepEd Computerization Program in light of Covid 19 Pandemic</b> (E-Classroom &amp; Multimedia packages, Public Education Network, Educational Systems, Automation of Common Organizational Processes, TV and Radio Based Education, Establishing an Education Technology Division, Connecting all officials and teachers to internet, provision of laptop and smartphones)</li> <li> <b>Health-related infrastructure</b> (Basic Education Facilities and Priority School Health Facilities)</li> <li> <b>Health-related requirements for Safe Return to Schools and Offices</b> (non-infrastructure)</li> </ul>	<ul style="list-style-type: none"> <li> <b>Distance and blended learning modality only, no face-to-face; Teachers will report to school regularly</b> (with protocols on health standards)</li> <li> All learners will adopt distance mode and will be provided with modules</li> <li> 100% allocation for Distance Print while 20% on all other Modalities</li> <li> <b>Provision of laptop worth P27B for DepEd Personnel</b> (teaching and non-teaching)</li> <li> <b>Recalibrated proposal on health standards to exclude immune boosting, and 2020 provision for fluoride</b> (Since FY 2019 program is still for implementation)</li> <li> <b>No provision for Learning Tools and Equipment using current funds</b></li> </ul>

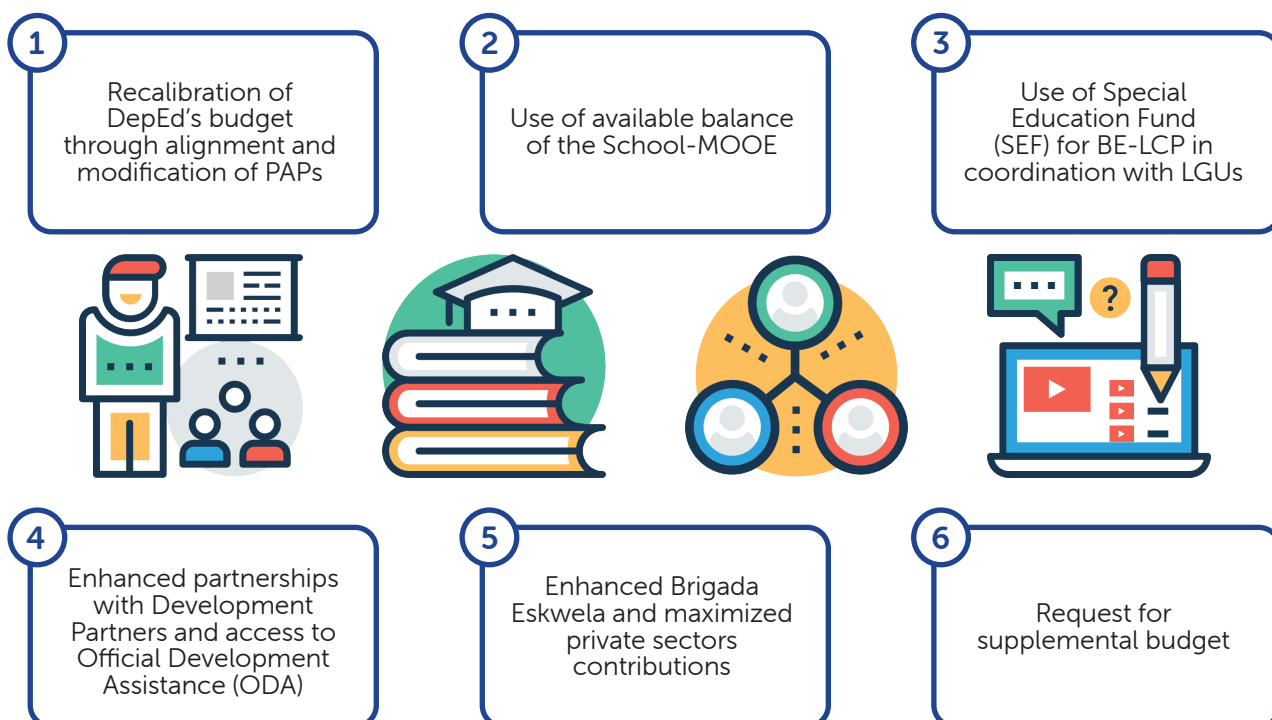


## BREAKDOWN OF REQUIRED FUNDING FOR EACH SCENARIO (FIGURES IN MILLION PHP)

LCP COMPONENT	PROGRAMS AND PROJECTS (PAPS)	FUNDING REQUIREMENTS	FUNDING REQUIREMENTS
		IDEAL	CONSERVATIVE
Learning Delivery Modes, Technologies and Strategies	Modules, Textbooks and Other Instructional Materials	74,580	50,434
	DepEd Computerization Program (DCP)	171,263	30,677
	<b>SUB TOTAL - LCP Component 1</b>	<b>245,843</b>	<b>81,111</b>
Professional Development of Teachers and School Leaders for Multi Modal Learning Delivery	Human Resource Development for Personnel in Schools and Learning Centers	1,275	1,275
	Teacher Quality and Development Program	29	29
	<b>SUB TOTAL - LCP Component 2</b>	<b>1,304</b>	<b>1,304</b>
Minimum Health Standards	<b>Health Standards - Infrastructure</b>	<b>138,182</b>	<b>15,113</b>
	Regular BEF	15,113	15,113
	Priority School Health Facilities	123,069	
	<b>Health Standards - Non Infrastructure</b>	<b>48,411</b>	<b>7,475</b>
	<b>SUB TOTAL - LCP Component 3</b>	<b>186,593</b>	<b>22,588</b>
<b>GRAND TOTAL of LCP Components 1, 2, and 3</b>		<b>433,740</b>	<b>105,003</b>

## INTERVENTIONS

To support the BE-LCP, the DepEd determined the funding sources through the reprioritization of its internal budget, and optimize funding support from external sources



With the shift in basic education delivery/modality which is Distance Learning, the Department's priority PAPs will also change to align with BE-LCP.

## INTERNAL FUNDS

With the new funding requirements needed to support the BE-LCP, DepEd adjusted and recalibrated its available internal funds:

### Internal Budget Realignment, and Reprioritization of PAPs

- Internal Budget Realignment and Reprioritization of PAPs for BE-LCP  
Realignment from expenditure class to another within the same PAP

### AVAILABLE BALANCES OF PAPs IDENTIFIED FOR LCP (FIGURES IN MILLION PHP)

PROGRAMS AND PROJECTS (PAPs)	NET AVAILABLE BALANCE
Modules, Textbooks and Other Instructional Materials	2,465
DepEd Computerization Program (DCP)	3,677
Human Resource Development for Personnel in Schools and Learning Centers	1,275
Teacher Quality and Development Program	29
Basic Education Facilities (to be implemented as regular PAP)	10,313
<b>TOTAL AVAILABLE BALANCES OF PAPs IDENTIFIED FOR LCP</b>	<b>17,759</b>

### Reprioritization of PAPs to BE-LCP

- Reexamination of regular PAP in order for it to align and address the needs of BE-LCP

### BREAKDOWN OF COMMITTED FUNDS FROM OTHER PAPs THAT WERE REALIGNED FOR THE BE-LCP (FIGURES IN MILLION PHP)

PROGRAMS AND PROJECTS (PAPs)	GRAND TOTAL			
	PS	MOOE	CO	GRAND TOTAL
SDHCP	-	394	45	438
BEF - PDE	-	-	564	564
FLO	-	226		226
LTE- SME	-	2,052	1,028	3,080
LTE- TVL	-	236	1,324	1,560
PALARO	-	199	-	199
Development and Promotion of Campus Journalism	-	9	-	9
BEF - SF	-	4,834		4,834
<b>TOTAL</b>	<b>-</b>	<b>7,950</b>	<b>2,960</b>	<b>10,911</b>

### REALIGNED FUNDS THROUGH BAYANIHAN ACT (FIGURES IN MILLION PHP)

FLO-ALS	10,411
GASS-MOOE	500

A total of PhP44M from Textbooks and Instructional Materials were reprogrammed for the provision of subsidy for the development, quality assurance and reproduction of locally-developed learning resources at the DepEd Schools Division Offices (SDO's) Nationwide.

**TOTAL FUNDS FOR BE-LCP 10,955**

**STATUS OF FUNDS FOR BE-LCP** (FIGURES IN MILLION PHP)

Downloaded funds amounting to Php 8,997M for 16 Regions for the implementation of Basic Education Learning Continuity Plan, Provision of Learning Resources

FUND SOURCE	FY 2019 Textbooks and Instructional Materials	FY 2019 Flexible Learning Options	FY 2019/2020 Flexible Learning Options	TOTAL DOWNLOADED FUNDS
PURPOSE	Provision of Subsidy for the Development, Quality Assurance and Reproduction of Locally-Developed Learning Resources at the DepEd Schools Division Offices (SDO's) Nationwide.	To transfer funds to support and provide Learning Resources for the Implementation of the Basic Education-Learning Continuity Plan (BE-LCP).	To cover funding requirements for the implementation of Basic Education Learning Continuity Plan, Provision of Learning Resources.	
CAR	1,600,000	13,786,000	239,316,000	254,702,000
NCR	3,200,000	81,861,000	633,261,000	718,322,000
REGION I	2,800,000	44,428,000	436,133,000	483,361,000
REGION II	1,800,000	31,364,000	354,720,000	387,884,000
REGION III	4,000,000	93,611,000	755,600,000	853,211,000
REGION IV-A	4,200,000	117,514,000	918,625,000	1,040,339,000
REGION IV-B	1,400,000	32,113,000	360,356,000	393,869,000
REGION V	2,600,000	64,469,000	603,961,000	671,030,000
REGION VI	4,000,000	71,950,000	626,401,000	702,351,000
REGION VII	3,800,000	70,204,000	630,195,000	704,199,000
REGION VIII	2,600,000	46,685,000	470,065,000	519,350,000
REGION IX	1,600,000	37,669,000	402,188,000	441,457,000
REGION X	2,800,000	44,940,000	439,988,000	487,728,000
REGION XI	2,200,000	46,333,000	450,478,000	499,011,000
REGION XII	1,800,000	42,136,000	435,821,000	479,757,000
CARAGA	2,400,000	28,056,000	329,815,000	360,271,000
<b>TOTAL</b>	<b>42,800,000</b>	<b>867,119,000</b>	<b>8,086,923,000</b>	<b>8,996,842,000</b>

Total downloaded funds	8,997
Remaining available funds	
Total funds in CO as buffer funds	1,041
Total funds to be transferred to BARMM	417
Remaining GAS-MOOE subject to the issuance of separate guidelines	500
<b>GRAND TOTAL</b>	<b>10,955</b>










• Issuance of DO 15, s. 2020 on expanding the policy guidelines on the use of school MOOE and other program funds

With the suspension of the graduation rites, recognition activities, and face-to-face classes, funds originally intended for these activities are proposed to be reprogrammed to BE-LCP requirements.

**Total MOOE: 24,164**

At least 30% of the total School MOOE  
Balance to be used for BE-LCP 7,249

(FIGURES IN MILLION PHP)

EXISTING GUIDELINES ON MOOE	EXPANDED GUIDELINES ON MOOE
 <p><b>Procurement of semi-expendable property items worth less than Php 15,000.00</b> (including Technical-Vocational-Livelihood and science classes consumables) <b>as provided in the Government Accounting Manual (GAM) issued by the Commission on Audit (COA)</b></p>	 <p><b>Production and reproduction, and distribution of alternative delivery modules</b></p>
 <p><b>Minor repairs of facilities, building and grounds maintenance necessary for the upkeep of the school</b></p>	 <p><b>Development of home learning guide</b></p>
 <p><b>Graduation rites, moving up or closing ceremonies and recognition activities</b></p>	 <p><b>Production and distribution of IECs to promote minimum health standard</b></p>
 <p><b>Activities identified in the approved School Improvement Plan (SIP) and specifically determined in the Annual Implementation Plan (AIP)</b></p>	 <p><b>Personal Protective Equipment</b></p>
	 <p><b>Maintenance of respiratory and hand hygiene/ WASH; rehabilitation of water and sanitation facilities; and minor</b></p>

**For Non-IUs**

In the event that the principal or schools' accountable officer has unliquidated cash advances and **cannot receive additional cash advance**, and when it would not be possible to transact with the School Division Office (SDO) concerned given the declaration or imposition of community quarantine during public emergencies, **the SDO, on behalf of the schools, may procure items using the MOOE funds**, subject to existing budgeting, accounting, and auditing rules and regulations.

Implementing Units (IU) and Non-IUs will have to determine the priorities in the use of funds without compromising the health and safety of learners and teaching and non-teaching personnel in schools. Given the limited resources, School Heads are encouraged to assess their "hierarchy of needs" and align the Annual Implementation Plan (AIP) for BE-LCP requirements.

## EXTERNAL FUNDS

The DepEd alongside Local Government Units, Government agencies, local organizations and private sectors shall work together to help DepEd deliver quality education to our learners, as well as, the teachers and all education personnel while ensuring their health and safety.

### Align Special Education Fund (SEF) with BE-LCP

- The SEF is specifically designated by law to be used for the benefit of public elementary and secondary schools, and is maintained by the LGU as a special fund that is separate and distinct from the General Fund of the LGU.
- Based on Section 235 of R.A. No. 7160 "every province or city, or a municipality, is authorized to levy and collect an annual tax of one percent (1%) on the assessed value of real property, which shall be in addition to the basic real property tax". The proceeds of that additional one percent levy "shall exclusively accrue to the Special Education Fund (SEF).
- Assuming that some planned activities and projects on School Activities for SY 2020-2021 will be postponed, cancelled or suspended due to the pandemic, at least 30% of the remaining SEF funds is assumed to be utilized for the BE-LCP.

**Total SEF:** **10,163**

At least 30% of the total Special Education Fund Balance to be used for BE-LCP **3,049**

(FIGURES IN MILLION PHP)

## EXTERNAL PARTNERSHIPS

- DepEd Regional and Division offices initiate efforts to seek for external partners to aid the BE-LCP. As External Partnerships have been proven to be an effective means to augment education-related gaps, these partnerships established or forged by DepEd Regional and Division offices may aid the BE-LCP.
- These are external partners like LGUs, NGAs, NGOs, local organizations and groups, private individuals, and private sector who provide goods both in cash and in kind that are beneficial to meet the needs of the learners and teachers.
- Some of the LGUs who expressed support to the BE-LCP
  - The Provinces of Cagayan, Isabela, Nueva Viscaya, and Aklan
  - The Cities of Manila, Pasig, Quezon, Taguig, Iloilo, Guihulngan, Ilagan, Tuguegerao, Cauayan, and Tagum

REGION	LGU AND OTHER POLITICAL LEADERS	BARANGAY/ COMMUNITY LEADERS	OTHER GOVERNMENT AGENCIES	OTHER PROFESSIONALS	BROADCASTING/ TELECOMMUNICATIONS NETWORK	OTHER ORGANIZATIONS/ COMPANIES
CAR	✓	✓	✓	✓	✓	✓
NCR	✓	✓	✓	✓		✓
Region I	✓	✓	✓	✓		
Region II	✓	✓	✓	✓	✓	✓
Region III	✓	✓		✓	✓	
Region IV A		✓			✓	✓
Region IV B		✓	✓		✓	✓
Region V				✓	✓	✓
Region VI	✓	✓		✓	✓	✓
Region VII	✓	✓	✓	✓	✓	✓
Region VIII	✓	✓	✓	✓	✓	✓
Region IX	✓		✓		✓	✓
Region X	✓					
Region XI	✓	✓	✓	✓	✓	✓
Region XII	✓			✓		✓
CARAGA	✓	✓	✓	✓	✓	✓
BARMM	✓			✓		✓

REGION	ICT EQUIPMENT	RADIO / TV / INTERNET BASED INSTRUCTIONS	MINIMUM HEALTH STANDARD SUPPORT (PPE, ETC)	MODULES (PRODUCTION AND PRINTING)	PERSONNEL ASSISTANCE (TEACHER VOLUNTEERS, ETC)	FINANCIAL ASSISTANCE (DONATIONS, ETC)
CAR	✓	✓	✓	✓	✓	
NCR	✓	✓	✓	✓	✓	✓
Region I		✓	✓	✓	✓	✓
Region II	✓	✓	✓	✓	✓	✓
Region III	✓	✓	✓		✓	
Region IV A	✓		✓	✓	✓	✓
Region IV B	✓	✓	✓	✓	✓	✓
Region V	✓	✓	✓		✓	✓
Region VI	✓	✓	✓	✓	✓	✓
Region VII	✓	✓	✓	✓	✓	✓
Region VIII	✓	✓	✓	✓	✓	
Region IX		✓	✓	✓		✓
Region X		✓				
Region XI	✓	✓	✓	✓	✓	✓
Region XII	✓		✓	✓	✓	
CARAGA	✓	✓	✓	✓	✓	
BARMM						✓

Source: MANCOM June 4, 2020

## SUMMARY OF BE-LCP FUNDING REQUIREMENT (FIGURES IN MILLION PHP)

PARTICULARS	IDEAL	CONSERVATIVE
LCP Scenario Total Funding Requirements	433,740	105,003
Less Available Funding Sources	39,062	39,062
Net Available Balances of Identified PAPs	17,759	17,759
Net committed funds from other PAPs that were realigned for the BE-LCP	10,911	10,911
30% of the total School MOOE Balance to be used for BE-LCP	94	94
Sub Total of Funds Available in Central Office	28,764	28,764
30% of the total School MOOE Balance to be used for BE-LCP	7,249	7,249
30% of the total Special Education Fund (SEF) Balance to be used for BE-LCP*	3,049	3,049
Sub Total of Funds Available in Regions, Division, and Schools	10,298	10,298
Brigada Eskwela		
LCP Net Total Funding Requirements	394,768	65,941

Considering that schools will still have to spend for essential operations and administrative overhead expenses, thus needing available funds for these expenses, at least 30% of the total School MOOE and SEF balances will be realigned to BE-LCP.

FUNDING REQUIREMENTS (FIGURES IN MILLION PHP)				LESS INTERNAL AND EXTERNAL FUNDING SOURCES				BALANCES	
LCP COMPONENT	PROGRAMS AND PROJECTS (PAPS)	FUNDING REQUIREMENTS <b>IDEAL</b>	FUNDING REQUIREMENTS <b>CONSERVATIVE</b>	NET AVAILABLE BALANCE (as of June 10, 2020)	REALIGNED FROM OTHER PAPS	30% OF SCHOOL MOOE	30% OF SEF	NET FUNDING REQUIREMENTS <b>IDEAL</b>	NET FUNDING REQUIREMENTS <b>CONSERVATIVE</b>
Learning Delivery Modes, Technologies and Strategies	Modules, Textbooks and Other Instructional Materials	74,580	50,434	2,465	10,411	7,343	3,155	51,206	27,060
	DepEd Computerization Program (DCP)	171,263	30,677	3,677				167,586	27,000
	<b>SUB TOTAL - LCP Component 1</b>	<b>245,843</b>	<b>81,111</b>	<b>6,142</b>	<b>10,411</b>	<b>7,343</b>	<b>3,155</b>	<b>218,792</b>	<b>54,060</b>
Professional Development of Teachers and School Leaders for Multi Modal Learning Delivery	Human Resource Development for Personnel in Schools and Learning Centers	1,275	1,275	1,275				-	-
	Teacher Quality and Development Program	29	29	29				-	-
	<b>SUB TOTAL - LCP Component 2</b>	<b>1,304</b>	<b>1,304</b>	<b>1,304</b>				<b>-</b>	<b>-</b>
Minimum Health Standards	<b>Health Standards - Infrastructure</b>	<b>138,182</b>	<b>15,113</b>	<b>10,313</b>				<b>127,869</b>	<b>4,800</b>
	Regular BEF	15,113	15,113	10,313				4,800	4,800
	Priority School Health Facilities	123,069						123,069	-
	<b>Health Standards - Non Infrastructure</b>	<b>48,411</b>	<b>7,475</b>		<b>500</b>			<b>47,911</b>	<b>6,975</b>
	<b>SUB TOTAL - LCP Component 3</b>	<b>186,593</b>	<b>22,588</b>	<b>10,313</b>	<b>500</b>			<b>175,780</b>	<b>11,775</b>
<b>GRAND TOTAL of LCP Components 1, 2, and 3</b>		<b>433,740</b>	<b>105,003</b>	<b>17,759</b>	<b>10,911</b>	<b>7,343</b>	<b>3,155</b>	<b>394,572</b>	<b>65,835</b>



Republic of the Philippines  
**Department of Education**

20 AUG 2020

DepEd ORDER  
No. **019** s. 2020

**APPLICATION OF ADAPTIVE STRATEGIES FOR FINANCING AND RESOURCE  
MOBILIZATION FOR THE IMPLEMENTATION OF THE BASIC EDUCATION  
LEARNING CONTINUITY PLAN FOR SCHOOL YEAR 2020-2021**

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

1. In order to carry out whole-of-government initiatives to confront the challenges of the COVID-19 pandemic and address the needs of people, the national government endeavors to maximize its available resources. Thus, for its part, the Department of Education (DepEd) has developed the much needed fiscal measures consistent with the national fiscal policy and guided by the public financial management principles of fiscal discipline, strategic allocation of resources, and efficient service delivery principles in recalibrating appropriate mechanism and interventions to fund the Basic Education Learning Continuity Plan (BE-LCP).

2. DepEd sets out adaptive strategies to accelerate actions and mobilize financial resources, both from internal and external sources. These key strategies build on the principles of BE-LCP and frame the Department's collaboration on financial matters with key public and private entities/institutions.

3. In light of this, Central Office bureaus, services and units, Regional Offices (ROs), Schools Division Offices (SDOs), and Schools shall apply the following adaptive strategies in operationalizing the BE-LCP within their respective contexts and jurisdictions:

**3.1 Recalibration of the budget through alignment and modification of Programs/Activities/Projects (P/A/Ps).** This calls for a reprioritization of the use of available programmed budget under the Fiscal Year (FY) 2019 General Appropriations Act (GAA) Continuing and FY 2020 Current Appropriations while optimizing funding support from external sources. Specifically, this strategy requires the realignment of the net available funds to critical BE-LCP related P/A/Ps and the revision of the guidelines on the use of the School Maintenance and Other Operating Expenses (School MOOE) funds.

3.1.1 In realigning the available funds, the following criteria shall be observed: a) historical program performance; b) responsiveness to immediate need for the implementation of BE-LCP; and c) operational issues.

**3.2 Use of available balance of the School MOOE funds.** With the suspension of the conduct of graduation rites, recognition activities, and face-to-face classes, the funds originally planned for these activities shall be reprogrammed to support the BE-LCP requirements.



3.3 **Use of Special Education Fund for BE-LCP in coordination with the Local Government Units.** This involves seizing the potential of tapping the Special Education Fund (SEF) for BE-LCP. This may need the issuance of new and/or revised guidelines under Joint Circular No. 1, s. 2017 entered into between and among the Department of the Interior and Local Government (DILG), DepEd and the Department of Budget and Management (DBM) governing the utilization of SEF. Strengthened engagement with the Local School Board (LSB) is encouraged.

3.4 **Enhanced partnerships with Development Partners and access to Official Development Assistance (ODA).** This calls for a strong collaboration with external partners, such as, but not limited to non-government organizations, private enterprises, and mobilization of ODA support from bilateral and multilateral development partners.

3.5 **Enhanced Brigada Eskwela and maximized private sectors contributions.** The external partnership initiatives under the *Brigada Eskwela Program* shall continue to be tapped to support BE-LCP.

3.5 **Request for supplemental budget.** This calls for the support of the oversight agencies like the Department of Budget and Management, the Department of Finance, the Office of the President, among others, and both Houses of Congress to prioritize the BE-LCP implementation.

4. DepEd also issues as Enclosure to this Order a document detailing the sources of financing and mechanisms to operationalize BE-LCP, effective FY 2020, unless sooner amended or rescinded.

5. DepEd ROs, SDOs, and Schools are enjoined to provide the Office of the Secretary their respective roadmaps of actions and initiatives, building on the current and future activities.

6. The Secretary may delegate authority to the Undersecretary of Finance to issue supplemental policy guidelines and clarificatory advisories as deemed appropriate.

7. This Order shall take effect immediately upon publication in the DepEd website.

8. For more information, please contact the **Office of the Undersecretary for Finance**, 2nd Floor Rizal Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at [usec.financebpm@deped.gov.ph](mailto:usec.financebpm@deped.gov.ph) or at telephone number (02) 8633-9342.

9. Immediate dissemination of and strict compliance with this Order are directed.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary



To authenticate this document,  
please scan the QR code



DEPED-OSEC-435056

Encls.:

As stated

References:

DepEd Order No. 012, s. 2020

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

ALLOCATION  
AUTHORITY  
BASIC EDUCATION  
BUDGET  
EXPENSES

FUNDS  
POLICY  
PROGRAMS  
SCHOOLS

JDMC/SMMA/APA/MPC/JD DO Guidance on Financing the BE-LCP  
0177- July 7/August 10, 2020



# **FINANCING THE OPERATIONALIZATION OF THE BASIC EDUCATION – LEARNING CONTINUITY PLAN**

**Department of Education**

**July 2020**

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# Financing the Operationalization of the Basic Education - Learning Continuity Plan

## I. Introduction

“Learning must continue even in times of difficulties, in this instance the COVID-19 pandemic...” This has been the clarion call of the Department of Education (DepEd) Secretary, Leonor “Liling” Magtolis-Briones while the Department confronts the challenges of delivering quality public education services in the midst of the COVID-19 crisis. The Department has embarked on the formulation and adoption of the **Basic Education-Learning Continuity Plan (BE-LCP)** to allow learners from Kinder to Grade 12 to continue learning while the threat of COVID-19 lingers.

To attain the goal of mitigating and containing the transmission of COVID-19 while at the same time continue the teaching and learning processes, the Department pursued with the planning and development of appropriate learning delivery modalities that will now define the “new normal” in the practice of delivering basic education services giving utmost importance to the health, safety and well-being of all learners, teachers and DepEd personnel. These developed learning delivery modalities are Blended Learning, Distance Learning, and Homeschooling.

DepEd adopted a two-pronged participatory approach in the development of the BE-LCP. These include: 1) internal DepEd consultation, and 2) partners’ consultation using the EducForum platform. This is to maximize the wealth of knowledge and experience of DepEd officials and staff and to maintain the constructive engagement with other stakeholders in the implementation of the BE-LCP.

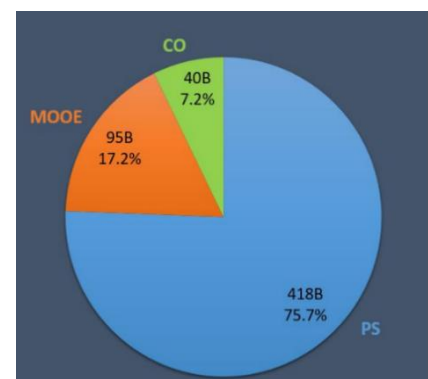
The BE-LCP is designed to allow learning to continue through various modalities while putting premium on the health and safety of learners and DepEd personnel. The major components of the BE-LCP which have cost implications and funding requirements are the following; i) Self-Learning Materials, ii) Minimum Health Standards, and iii) Preparation of Human Resources and Professional Development.

### Where DepEd’s Finances were prior to COVID 19 Pandemic

Prior to the outbreak of COVID-19, the DepEd’s budget for FY 2020 of almost Php553B was appropriated to cover the payment of salaries and benefits amounting to Php418B under Personnel Services (PS), the implementation of Programs, Activities, and Projects (PAPs) under Maintenance and Other Operating Expenses (MOOE) amounting to Php95B, and Capital Outlay (CO) amounting to Php40B.

Of the total FY 2020 budget, DepEd was able to obligate Php123B or 23.63% as of March 31, 2020.

Programs, Activities and Projects supported by MOOE and CO expenses are mostly for the needs or requirements of



\*With Retirement and Life Insurance Premium (RLIP)

**Figure 1.** FY 2020 DepEd Budget Appropriation\* per Expenditure Class based on the General Appropriations Act (GAA) of 2020

schools and DepEd offices to operate; provision of basic education facilities; delivery of the most essential basic education inputs, training of teaching and non-teaching personnel. These are all designed and planned for an implementation that requires “face- to- face” classes or interactions.

DepEd’s major Programs, Activities and Projects (PAPs) under the FY 2020 General Appropriations Act (GAA) are provided for the requirements of more than 800,000 teachers and about 22 million learners in both basic and inclusive education nationwide, supported by new and rehabilitated classrooms, supply learning materials, tools and equipment, continuous provision of health and nutrition, trainings for teachers, and the needed education facilities.

### **DepEd’s Financial Capacity and Limitations**

In order to carry out the whole-of-government initiatives to confront the challenges of the COVID-19 pandemic and address the needs of people, the national government endeavored to maximize its available resources. Needed fiscal measures have been adopted which resulted to inevitable decline in the budgets of DepEd. In the process, the unreleased and/or released appropriations have been realigned to support the implementation of the programs and activities defined under the Bayanihan Act. This Act primarily authorizes the President to realign funds in response to COVID-19 pandemic. As of May 22, 2020, DepEd has already contributed to the national government COVID-19 funds in the amount of Php8.3B as reflected in Table 1.

Table 1. DepEd’s Contribution to the Bayanihan Act (in Million Pesos)

<b>PROGRAMS</b>	<b>AMOUNT</b>
Last Mile Schools Program	5,000
Government Assistance and Subsidies - Voucher Program for Private SHS	1,475.13
School-Based Feeding Program (SBFP)	500
Government Assistance and Subsidies - ESC Program for Private JHS	273.79
Operation of Schools - Elementary (Kinder to Grade 6)	250
Operation of Schools - Junior High School (Grade 7 to Grade 10)	250
Special Education Program	107
Human resource development for personnel in schools and learning centers	104
Computerization Program	102.08
Improvement and Acquisition of School Sites	85
Government Assistance and Subsidies - Voucher Program for Non-DepEd Public School	50
General Management and Supervision	47.58



PROGRAMS	AMOUNT
Physical Fitness and School Sports	20
Basic Education Curriculum	15
Teacher Quality and Development Program	1.43
Basic Education Facilities	1.08
<b>TOTAL DEPED funds realigned to Bayanihan Fund</b>	<b>8,282.09</b>

## II. Setting of Planning Parameters and Identification of Funding Requirements

### A. Scenarios

Taking into consideration the learners' capacity and the public health risk assessment level of the different communities where the learners are situated, two (2) scenarios were crafted using policy options with learning delivery modalities as the main variable in determining the planning and cost assumptions. A combination of face-to-face and distance learning delivery modalities was initially used to develop the scenario based on the results of the survey on school opening.

However, given the pronouncement of the President that no face-to-face classes will be conducted while there is a pandemic, the major policy assumption considers the **adoption of distance learning delivery modalities in all areas of the country**. Based on this, two (2) scenarios have been developed; first, is the **"IDEAL" scenario** which targets to cover requirements for all learners and provide the minimum set of health standard kit for both employees and learners, and second is the **"CONSERVATIVE" scenario** which limits the coverage of learning materials to a proportion of estimated takers per different learning modality and minimum health standard kit provision for schools and employees. The table below summarizes the planning parameters and descriptive assumptions used under the two (2) scenarios, as a result of various consultations with DepEd program managers.

Table 2. The BE-LCP Planning and Funding Scenarios

Scenario 1: Ideal	Scenario 2: Conservative
<ul style="list-style-type: none"> <li>Distance learning modality only, no face-to-face and blended; Teachers will not report to school (will use online platforms) <ul style="list-style-type: none"> <li>- all learners will adopt distance learning mode and will be provided with modules</li> <li>- 100% allocation of learning materials for all Modalities</li> </ul> </li> <li>Regular program for the Learning Tools and Equipment</li> </ul>	<ul style="list-style-type: none"> <li>Distance and blended learning modality only, no face-to-face; Teachers will report to school regularly (with protocols on health standards) <ul style="list-style-type: none"> <li>-all learners will adopt distance mode and will be provided with modules:</li> </ul> </li> </ul>

<ul style="list-style-type: none"> <li>Accelerate DepEd Computerization Program in light of Covid 19 Pandemic (E-Classroom &amp; Multimedia packages, Public Education Network, Educational Systems, Automation of Common Organizational Processes, TV and Radio Based Education, Establish an Education Technology Division, Connecting all officials and teachers to the internet, provision of laptop and smartphones)</li> <li>Health-related infrastructure (Basic Education Facilities and Priority School Health Facilities)</li> <li>Health-Related Requirements for Safe Return to Schools and Offices (non-infrastructure)</li> </ul>	<ul style="list-style-type: none"> <li>-100% allocation for Distance Print while 20% on all other Modalities</li> <li>Provision of laptop worth Php27B for DepEd Personnel (teaching and non-teaching)</li> <li>Recalibrate proposal on health standards to exclude immune boosting, and 2020 provision for fluoride (since FY 2019 program is still for implementation)</li> <li>No provision for Learning Tools and Equipment using current funds</li> </ul>
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Applying the planning assumptions, parameters, and projections using actual School Year (SY) 2019 to 2020 enrolment and recent survey results, the resource requirements for FY 2020 under each scenario are shown in the succeeding tables.

Table 3: FY 2020 Resource Requirements under the “IDEAL” Scenario (in Php)

Particulars	Resource Requirements	Available Fund Balance	Unfunded Requirements
<b>LCP Component/Strategy/PAP</b>			
Learning Delivery Modes, Technologies, and Strategies	245,843,708,513	6,141,474,000	<b>-239,702,234,513</b>
Professional Development of Teachers and School Leaders	1,303,898,000	1,303,898,000	<b>0</b>
Minimum Health Standards	186,593,430,995	15,112,924,000	<b>-171,480,506,995</b>
<b>LCP Sub-Total</b>	<b>433,741,037,508</b>	<b>22,558,296,000</b>	<b>-411,182,741,508</b>
<b>Regular PAPs</b>			
General Administrative Support	675,716,000	675,716,000	<b>0</b>
Support to Operations	995,097,000	995,097,000	<b>0</b>
Education Policy Development	703,471,000	703,471,000	<b>0</b>
Basic Education Inputs	8,592,190,000	8,592,190,000	<b>0</b>
Inclusive Education Program	817,270,000	817,270,000	<b>0</b>
Support to School Learners Program	30,965,951,974	31,679,367,000	<b>0</b>

<b>Regular PAPs Sub-Total</b>	<b>42,749,695,974</b>	<b>43,463,111,000</b>	<b>0</b>
<b>Grand Total Requirements</b>	<b>476,490,733,482</b>	<b>66,021,407,000</b>	<b>-410,469,326,482</b>

Please see Annex A for the Detailed Breakdown of the FY 2020 Resource Requirements

As shown in Table 3, in order to meet the “Ideal” Scenario, a total of Php476B is required, of which Php434B will be needed for the implementation of the BE-LCP components and Php43B for the regular Programs, Activities and Projects (PAPs). However, with an available fund balance of only Php66B, about Php410B will remain unfunded.

Table 4. FY 2020 Resource Requirements under the “CONSERVATIVE” Scenario (in Php)

<b>Particulars</b>	<b>Resource Requirements</b>	<b>Available Fund Balance</b>	<b>Unfunded Requirements</b>
<b>LCP Component/Strategy/PAP</b>			
Learning Delivery Modes, Technologies, and Strategies	81,110,796,976	6,141,474,000	-74,969,322,976
Professional Development of Teachers and School Leaders	1,303,898,000	1,303,898,000	0
Minimum Health Standards	22,587,934,265	15,112,924,000	-7,475,010,265
<b>LCP Sub-Total</b>	<b>105,002,629,241</b>	<b>22,558,296,000</b>	<b>-82,444,333,241</b>
<b>Regular PAPs</b>			
General Administrative Support	675,716,000	675,716,000	0
Support to Operations	995,097,000	995,097,000	0
Education Policy Development	703,471,000	703,471,000	0
Basic Education Inputs	3,861,718,000	8,592,190,000	4,730,472,000
Inclusive Education Program	817,270,000	817,270,000	0
Support to School Learners Program	30,357,218,814	31,679,367,000	0
<b>Regular PAPs Sub-Total</b>	<b>37,410,490,814</b>	<b>43,463,111,000</b>	<b>0</b>
<b>Grand Total Requirements</b>	<b>142,413,120,055</b>	<b>66,021,407,000</b>	<b>-76,391,713,055</b>

Please see Annex A for the Detailed Breakdown of the FY 2020 Resource Requirements

While under the Conservative scenario, a total of Php142B will be required, of which Php105B and Php37B will be needed to support the BE-LCP components and regular PAPs implementation, respectively.

Comparing the two (2) scenarios and considering the resource (budget, human, time, supply-side) limitations, the most DOABLE option for now until the end of the fiscal year is the CONSERVATIVE scenario. Under this option, however, the teachers and learners will have to use the existing ICT equipment already functional at the school, and to institute mechanism on the use and deployment thereof, prioritizing the teachers and learners who have no computers or gadget. While the total unfunded requirements are relatively less under the conservative scenario, the Php76B net funding gap may still be recalibrated. Regular programs

are those Programs, Activities and Projects (PAPs) funded under FY 2020 General Appropriations Act that may have changes in the delivery modalities.

Further details on the cost estimates will be defined by the established Learning Resources and Platforms Committee per Department Order No. 012, series of 2020. The said committee is to oversee availability of quality and appropriate learning materials for learners in the basic education level.

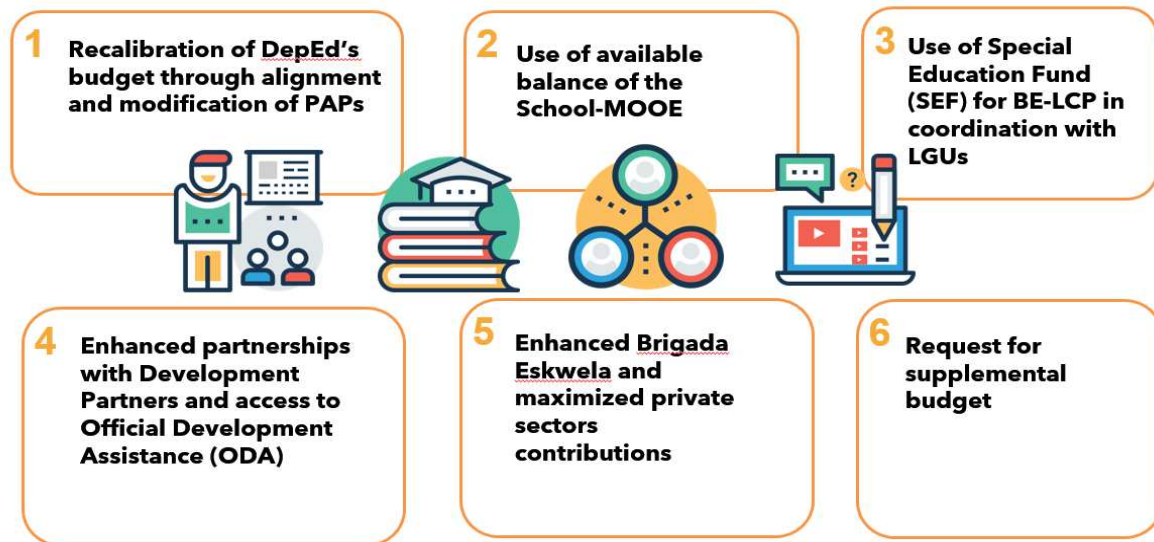
### **B. Regional BE-LCPs**

Regional Offices were required to prepare and submit their respective BE-LCPs defining their strategies to implement and contextualize the national Basic Education - Learning Continuity Plan recognizing the distinct realities in their respective regions/areas of jurisdiction. Based on the Learning Continuity Plans submitted by Regional Directors, operationalizing their respective LCPs would require direct financial assistance from Central Office due to distinctive conditions of each region. This puts further pressure on the limited available unobligated funds in Central Office. Regions will need support from Central Office in the printing of Self-Learning Modules, the procurement of ICT equipment and facilities, communication expense and training funds, among others. As the national government deals in ensuring the health and safety of its populace, DepEd also battles in ensuring that education will continue while in the midst of pandemic. This goal requires adequate budget considering that a different way of delivering education will be adopted. Since regions and its operating units, particularly schools, will implement the contextualized BE-LCP, our implementing units deserve all forms of support and assistance to ensure the prompt and smooth implementation of the BE-LCP.

### **III. Interventions to Fund BE-LCP**

The DepEd developed the BE-LCP Financing Strategy in consideration of the national fiscal policies and public financial management principles on fiscal discipline, strategic allocation of resources, and efficient service delivery. These were all considered in the re-configuring of appropriate interventions to fund the BE-LCP:

## BE-LCP FINANCING STRATEGY



The initial step was to reprioritize the use of its available internal funds while optimizing funding support from external sources. In reprioritizing its internal funds, DepEd 1) realigned net available funds to critical and much needed BE-LCP related programs/activities, and 2) revised the guidelines on the use of the School - Maintenance and Operating Expenses (MOOE).

### A. Realigning Internal Funds

Financing the operationalization of the BE-LCP can be first sourced from the available programmed budget under the FY2019 GAA Continuing and FY2020 GAA Current Appropriations. The available balances of identified PAPs totaling to Php22.559B could be reprogrammed to fund BE-LCP. (Source: Data from the DepEd Central Office - Budget Division)

Table 5. Net Available Funds of PAPs **Initially** Identified for BE-LCP (in Million Pesos)

PAPs	Net Available Balance
Textbooks and Other Instructional Materials	2,465
DepEd Computerization Program (DCP)	3,677
Human Resource Development for Personnel in Schools and Learning Centers	1,275
Teacher Quality and Development Program	29
Basic Education Facilities	15,113
<b>TOTAL</b>	<b>22,559</b>

\*data as of June 10, 2020

Table 6 presents other criteria on the realignment of other PAPs with available funds.

Table 6. Criteria for Realigning Available Internal Funds

Criteria	Description
1. Historical program performance rate	3-year financial and physical performance of program based on Budget Accountability Reports. If the 3-year performance of PAP is below 70%, the budget may be pooled to BE-LCP funding
2. Responsiveness to immediate need for the implementation of BE-LCP	If the end output of the PAP cannot be utilized by the end-user within the FY2020 considering the current pandemic, the budget may be pooled to priority activities most crucial in the BE-LCP
3. Operational Issues	If the implementation of the PAP becomes difficult and less feasible due to physical movement limitation and procurement constraints, budget may be pooled to BE-LCP

Based on the given criteria, the Finance Service and Planning Service identified funds or portion of funds which can be realigned for BE-LCP. The proposed items were communicated to the DepEd- Executive Committee (ExeCom) Leads and the Program Teams for their approval/concurrence, through a series of official communications and consultations. A total of **Php6.078B**, as shown in Table 7, was identified for realignment, and concurred by the ExeCom Leads and the Program Teams.

Table 7. PAPs Proposed for Realignment (in Php)

P/A/Ps	MOOE	CO	TOTAL
School Dental Health Care Program	393,580,200.00	44,600,000.00	438,180,200.00
Basic Education Facilities – Preliminary Detailed Engineering	-	563,926,711.96	563,926,711.96
Flexible Learning Options – Alternative Learning Options	226,439,000.00	-	226,439,000.00
Learning Tools & Equipment – Science and Math Equipment (SME)	2,052,108,000.00	1,028,044,948.43	3,080,152,948.43
Learning Tools & Equipment – Tech Voc and Laboratories (TVL)	236,406,000.00	1,323,912,666.32	1,560,318,666.32
Palarong Pambansa	199,430,918.33	-	199,430,918.33

P/A/Ps	MOOE	CO	TOTAL
Development and Promotion of Campus Journalism	9,159,000.00		9,159,000.00
<b>TOTAL</b>	<b>3,117,123,118.33</b>	<b>2,960,484,326.71</b>	<b>6,077,607,445.04</b>

## B. Commitment from Executive Committee (ExeCom) to Realign Program Funds

Table 8. Detailed considerations for realignment and recalibration of PAPs

P/A/PS	AMOUNT	DETAILS
<b>School Dental Health Care Program</b>	<b>438,180,200.00</b>	The amount represents deferred procurement of Php45M (FY 2019 –Continuing Funds) for the purchase of dental chairs. Dental Chairs procured in FY 2019 are yet to be delivered given the limitation in movement of goods due to pandemic. Php394M (FY 2020-Current) for the procurement of fluoride varnish may be cancelled since the fluoride varnish procured in 2019 are yet to be delivered to the schools.
<b>Flexible Learning Options - Alternative Learning Options</b>	<b>226,439,000.00</b>	This represents the balance from the FY 2019 FLR Budget FLO for Transportation Allowance and Teaching Aid of Alternative Learning System teachers. However, due to the policy that teachers who already received Special Hardship Allowance and Cash Allowance are no longer entitled to Transportation Allowance and Teaching Aid, the Department requested only Php174M out of the Php401M for Later Release Fund the allotted for this purpose by the General Appropriations Act (GAA) for Fiscal Year 2019.
<b>Learning Tools &amp; Equipment - Science and Math Equipment (SME)</b>	<b>3,080,152,948.43</b>	The amounts consisted of savings from FY 2019 procurement of LTE and unutilized allotment intended for the procurement of LTE items encountering difficulties in procurement due to restrictions related to COVID -19 pandemic. The procurement of these items may be deferred since the use of these items require face-to-face contact of learners and teachers.
<b>Learning Tools &amp; Equipment - Tech Voc and Laboratories (TVL)</b>	<b>1,560,318,666.32</b>	
<b>Basic Education Facilities (Preliminary Detailed Engineering - PDE)</b>	<b>563,926,711.96</b>	The Preliminary Detailed Engineering Funds includes budget under the FY 2020-current and balance from FY 2019 Funds. Primacy is given to fund the needed provisions of WASH facilities in high priority areas.
<b>Palarong Pambansa</b>	<b>199,430,918.33</b>	Palarong Pambansa was cancelled in light of the prohibition against the conduct of activities which require mass gathering.
<b>Development and Promotion of Campus Journalism</b>	<b>9,159,000.00</b>	The amount which represents balance of funds from activities already conducted and funds earmarked for future activities, which would

P/A/PS	AMOUNT	DETAILS
		require face to face sessions or mass gathering, in violation of the Physical Distancing Protocol.
<b>TOTAL</b>	<b>6,077,607,445.04</b>	

Other PAPs

Several PAPs including Flexible Learning Options-Alternative Delivery Mode, Multigrade Education, Madrasah Education Program, Early Language Literacy and Numeracy Program, and Policy Research Program, will have to realign their program funds in accordance to new BE-LCP parameters, while activities intended for the current year which will be continued should consider the change in modalities for implementation. Amount intended for board and lodging and other training expenses can be subject for inclusion to or alignment with the BE-LCP resource requirements.

**C. Available School MOOE Fund**

The School MOOE is the budget provided to promote and strengthen the school-based management and accountability. This budget line-item represents the financial resources that are available for public elementary and secondary schools that can be spent on operational requirements that support learning programs and administrative needs at school-level. The objective of the Department to maintain a safe and healthy environment in schools can be sourced from the MOOE allocation.

In the existing *Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of MOOE Allocation of Schools, including other funds managed by Schools* (DepEd Order No. 008, s. 2019), MOOE refers to an expenditure category/expense class for support to government agencies such as expenses of supplies and materials, transportation and travel, utilities (water, power, etc.) and the repairs, etc. The release of allotment is done by the DBM offices concerned direct to the Implementing Units (IUs) through the General Appropriations Act as Allotment Order (GAAAO) for those budget items categorized as For Comprehensive Release (FCR), and Special Allotment Releases Orders (SAROs) for budget items withheld For Later Release (FLR). Based on the said DepEd Order, School MOOE shall be used for the following:

1. Fund activities in the approved School Improvement Plan (SIP) and Annual Implementation Plan (AIP) of the school;
2. Finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities;
3. 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;
4. Fund minor repairs of facilities, building and grounds maintenance and the upkeep of the schools



5. Procure semi-expendable property items worth less than Php15,000.00 (including TVL and science class consumables).

Table 9. School MOOE FY2020 Regional Budget Allocation and Utilization (in Million Pesos)

REGION	ADJUSTED ALLOTMENT	OBLIGATION	UNOBLIGATED ALLOTMENT	UNRELEASED APPRO
CAR	682	128	554	0
NCR	2,106	462	1,644	31
Region I	1,729	371	1,358	0
Region II	1,256	258	997	0
Region III	2,948	675	2,273	2
Region IV-A	3,334	652	2,682	1
Region IV-B	1,273	302	971	1
Region V	2,479	166	2,313	1
Region VI	2,640	525	2,115	1
Region VII	2,407	566	1,842	2
Region VIII	2,060	389	1,671	4
Region IX	1,338	205	1,133	1
Region X	1,494	270	1,224	1
Region XI	1,545	325	1,220	0
Region XII	1,581	277	1,305	0
Region XIII	1,070	207	863	0
<b>TOTAL</b>	<b>29,941</b>	<b>5,777</b>	<b>24,164</b>	<b>45</b>

Source: DepEd FY2020 1<sup>st</sup> Quarter, Statement of Appropriation, Allotment, Obligation, Disbursement and Balances (SAAODB)

As of March 31, 2020, the total unobligated School MOOE fund registered by the Regional Offices, as shown in Table 9, amount to Php24,164M; and in addition, based on the DepEd Central Office - Financial Accountability Report (CO-FAR), as of June 24, 2020 shows about Php313M unobligated funds at the Central Office. With the suspension of the graduation rites, recognition activities, and face-to-face classes, funds originally intended for these activities are proposed to be reprogrammed to support the BE-LCP requirements. Estimated in a level of at least thirty percent (30%) or a total of about Php7,343M, inclusive of the remaining funds at the Central Office and the Regions amounting to Php24,477M, is estimated to be utilized for the BE-LCP. The said estimate considered that part of the School MOOE funds will still be needed to support the other mandatory expenses of schools.

DepEd Order No, 015, s. 2020 *Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the Implementation of Basic Education Learning Continuity Plan in Time of Covid-19* has been issued on June 25, 2020 to provide flexibility in the use of School MOOE for the expedient, efficient and effective implementation of the activities under the BE-LCP. Implementing Units (IUs) and Non-IUs will have to determine the priorities in the use of funds without compromising the health and safety of learners and

teaching and non-teaching personnel in schools. The School Heads are encouraged to assess the school's "hierarchy of needs" and align the Annual Implementation Plan (AIP) for BE-LCP requirements. Access to other funding sources and external partnerships must also be considered in prioritizing expense items to be charged against the School MOOE fund. Based on the recently issued supplementary policy guidelines, the following items may be charged against the School MOOE for the implementation of BE-LCP:

- Production, reproduction, and distribution of alternative learning modules;
- Development of home learning guides;
- 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;
- Rehabilitation of water and sanitation facilities; and
- Minor improvements in classrooms for proper ventilation

It is also highlighted in the supplementary policy guidelines that for Non-IUs, in the event that the principal or schools' accountability officer has unliquidated cash advances and cannot receive additional cash advance, and when it would not be possible to transact with the School Division Office (SDO) concerned given the declaration or imposition of community quarantine during public emergencies, the SDO, on behalf of the schools, may procure items using the school-MOOE funds, subject to existing budgeting, accounting, and auditing rules and regulations, as well as procurement policies.

#### **D. Other Sources of Funds**

Because DepEd's reprioritization of its internal funds led to a considerable deficiency using the *Conservative Scenario*, DepEd decided to tap external sources of funds to augment the deficiency. The external sources, which can help fulfill the conditions of the BE-LCP, are:

1. Local Government Units Support through the Special Education Fund (SEF)

In this time of the public health emergency, tapping SEF for BE-LCP is timely and vital as it can support DepEd's guiding principle that learning shall continue. SEF utilization performance from FYs 2017 to 2019 ascertains that DepEd can depend on it as a very feasible funding source.

2. External Partnerships

DepEd shall pursue further its external partnership engagements, i.e. with Non-Government Organizations (NGOs) and other private sector/entities, which are instrumental towards maximizing supplemental fund availability for the BE-LCP.

3. Support from the Executive and Legislative Branches

Revisions on the SEF cannot be underestimated as these are intended to further improve the SEF's implementation. DBM, DILG and DepEd may issue another Joint Circular clarifying the use/utilization of the SEF and for the maximized ALIGNMENT of the SEF with the BE-LCP.

The DepEd also seeks support from the DBM and our Congressional partners, if still needed, to grant supplemental budget for DepEd to fully fund the conservative scenario for FY 2020 and the full funding requirement for the IDEAL scenario in the FY 2021 budget.

#### **E. Align and Maximize Use of the Local Government Units' Special Education Fund (SEF)**

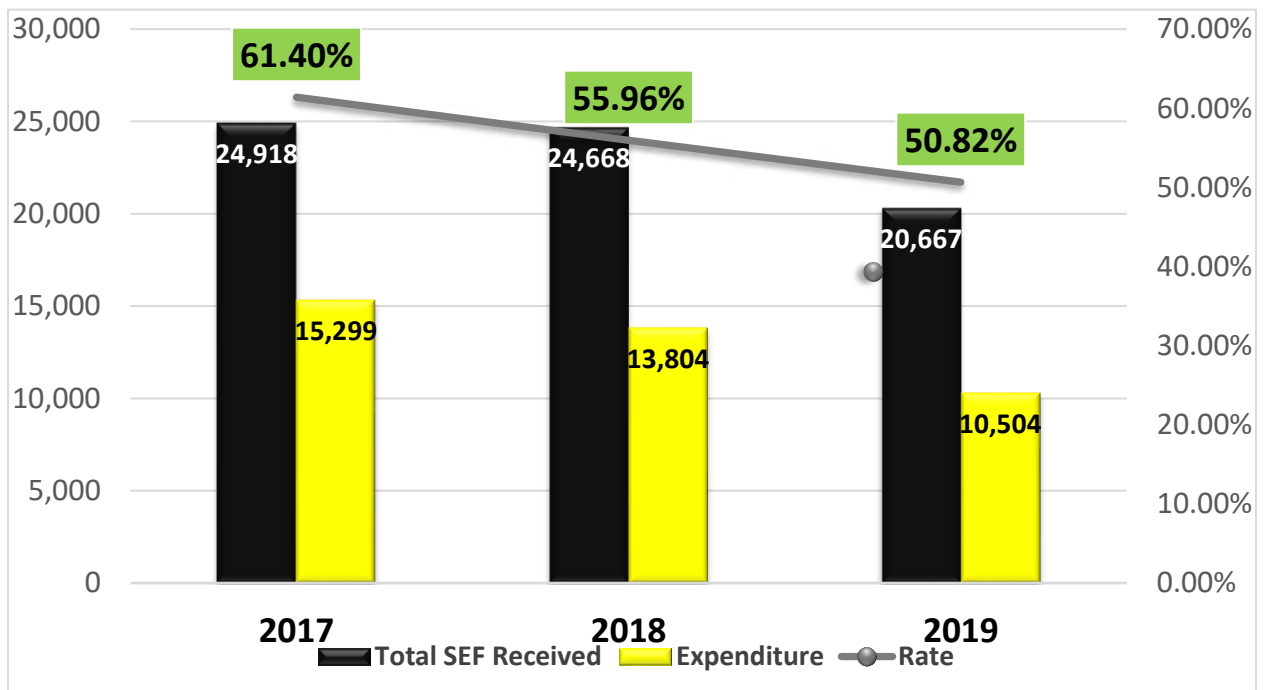
The SEF is maintained by the LGU as a special fund that is separate and distinct from the General Fund of the LGU that may be used for the "operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the Local School Board (LSB)." The SEF shall automatically be released to the Local School Boards (LSB), which shall serve as the governing board of the SEF.

##### Aligning SEF for the BE-LCP

Because of the pandemic, it can be assumed that some planned activities and projects on School Activities for SY 2020 to 2021, will be postponed, cancelled, or suspended. With this, the SEF may be reprioritized to support the funding requirements for BE-LCP. At least thirty Percent (30%) of the remaining SEF funds is initially estimated to be utilized for the BE-LCP because part of the SEF is still expected to fund other mandatory expenses of schools.

Strengthened and increased engagement with the LSB is essential to be able to tap the SEF as a supplemental funding source for BE-LCP. Initial coordination with DILG and DBM has been undertaken by DepEd to seek clarification on the use of SEF for BE-LCP requirements. DepEd has also received very positive support from the DILG as it has released several issuances in support of the Oplan Balik Eskwela and the implementation of the BE-LCP (See Annex B- Department of the Interior and Local Government (DILG) Memorandum Circular No. 2020-096).

Maximizing the use of SEF, with priority given to BE-LCP requirements will greatly augment the funding resource to continue learning in a modality that will still strictly comply with public health standards. Based on available data, SEF has not been fully utilized over the years as less than 55% is reported to be utilized annually.



**Figure 2.** FY 2017-2019 Overall Utilization of the Special Education Fund  
 Source: SEF Data submissions by DepEd Schools Division Office (SDO) to DepEd Central Office (CO) as of December 31, 2019 received June 22, 2020

Expanding the use of SEF to include the BE-LCP requirements may be done through a clarification on Joint Circular (JC) No. 1, Series of 2017 (Revised Guidelines on the Use of the Special Education Fund (SEF) that certain expenditure items identified in the BE-LCP can be included as additional parameters on the existing guidelines. These can be grouped into 4, namely:

- a. Health and Sanitation: covers Personal Protective Equipment (PPEs), medical devices, vitamins and food, sanitation-related items, and, most importantly, installation of health areas and facilities;
- b. Support to Distance and Blended Learning modalities: various support mechanisms to facilitate Distance Learning such as modular, online, and media (TV and Radio) based resources;
- c. Support to conduct trainings and webinars for capacity-building initiatives; and
- d. Distribution and collection of Self-Learning Materials and Parents/Guardians' Guides

Other pertinent information on SEF can be found in Annex B.

#### **F. Enhanced External Partnership Engagements Aligned to BE-LCP at the Local Level**

External Partnership engagement is another mechanism that can be tapped to fund the BE-LCP. Initiatives from DepEd Regional and Division Offices to seek external partners

have long been proven to be an effective means to augment education related gaps even before the pandemic. The regional and division offices shall focus its initiatives this time in aid of the BE-LCP. The unwavering support from the external partners will help DepEd to continue to deliver quality education to the learners while ensuring the health, safety and well-being of all stakeholders.

Based on the submitted regional reports, considerable contributions are from various sources such as other National Government Agencies (NGAs), Non-Government Organizations (NGOs), local organizations and groups, private individuals, and the private sector. Contributions provided to the DepEd division offices and public schools are both in cash and in kind, but most of the provision are on goods that would be beneficial to meet the needs of the learners and teachers to implement learning continuity plan.

The Provinces of Cagayan, Isabela, Nueva Viscaya and Aklan and the Cities of Makati, Manila, Pasig, Quezon, Taguig, Iloilo, Guihulngan, Ilagan, Tuguegerao, Cauayan, and Tagum are some of the LGUs that already expressed support to DepEd’s BE-LCP initiatives, as of June 15, 2020.

External partners’ contributions can be generally categorized as follows:

1. ICT equipment: laptops, printers, internet connection, communication related expenses, and other pertinent equipment and paraphernalia;
2. Radio/TV/Internet based instructions: radio and TV airtime, and webinars;
3. Minimum health standard support: PPEs, other medical and hygiene supplies, hygiene and sanitation practices, and construction of hygiene related infrastructures;
4. Production and printing: learning and instructional materials, and reproduction equipment;
5. Assistance to Personnel: honoraria, health and wellness support, and engagement of volunteers; and
6. Financial Assistance through donations

Table 10. Summary of External Partners present per Region

REGION	LGU and other political leaders	Barangay/ Community Leaders	Other Government Agencies	Other professionals	Broadcasting/ Telecommunications Network	Other organizations/ companies
CAR	/	/	/	/	/	/
NCR	/	/	/	/		/
Reg I	/	/	/	/		
Reg II						
Reg III	/	/		/	/	
Reg IVA		/			/	/
Reg IVB		/	/			
Reg V		/	/	/	/	/

REGION	LGU and other political leaders	Barangay/Community Leaders	Other Government Agencies	Other professionals	Broadcasting/Telecommunications Network	Other organizations/companies
Reg VI	/	/		/	/	/
Reg VII	/	/	/	/	/	/
Reg VIII	/	/	/	/	/	/
Reg IX	/		/		/	/
Reg X	/					
Reg XI	/	/	/	/	/	/
Reg XII	/			/		/
CARAGA	/	/	/	/	/	/
BARMM	/			/		/

Table 11. Summary of Contributions from External Partnership

REGION	ICT Equipment	Radio / TV /	Min Health Standard Support (PPE, etc.)	Modules	Personnel Assistance	Financial Assistance (Donations, etc.)
CAR	/	/	/	/	/	
NCR	/	/	/	/	/	/
Reg I		/	/	/	/	/
Reg II						
Reg III	/	/	/		/	
Reg IVA	/		/	/	/	/
Reg IVB	/	/	/	/	/	/
Reg V	/	/	/		/	/
Reg VI	/	/	/	/	/	/
Reg VII	/	/	/	/	/	/
Reg VIII	/	/	/	/	/	
Reg IX		/	/	/		/
Reg X		/				
Reg XI	/	/	/	/	/	/
Reg XII	/		/	/	/	
CARAGA	/	/	/	/	/	
BARMM						/

### External Partnerships through Brigada Eskwela Program

With the additional resource requirements of the BE-LCP, the external partnerships under Brigada Eskwela will again be tapped for continued support that is now needed in the Learning Continuity Plan. In consonance with the 2020 Brigada Eskwela theme "*Pagpapanatili ng Bayanihan tungo sa Kalidad na Edukasyon para sa Kabataan*" as provided in DepEd Memorandum No. 32, s.

2020 entitled 2020 Brigada Eskwela Implementing Guidelines, Brigada Eskwela activities shall highlight partnership initiatives that complement the Department's efforts to ensure that quality education will continue despite the challenges in adapting to the new normal.

External partnership initiatives deemed to augment the required budget under the BE-LCP are the following:

1. Coordinate with the Local Government Units or other non-government organizations and volunteers to clean and disinfect school buildings, classrooms, and other school facilities.
2. Engage partners to raise the availability of the following items in school during *Brigada Eskwela*:
  - a. Thermal scanners;
  - b. Hand sanitizing materials, such as rubbing alcohol, anti-bacterial or germicidal soap;
  - c. Cleaning tools, materials or disinfectants that may be used to disinfect the learning areas, such as spray tank, disinfectant spray or disinfecting bleach, foot bath;
  - d. Washable face mask, surgical face mask, face shield, and surgical gloves;
  - e. Multivitamins capsules, tablets, or syrups for DepEd personnel and learners;
  - f. Printing of COVID-19 and sanitation/proper hand washing hygiene information materials; and
  - g. Printing of materials and provision of supplies for distance learning for the learners, teachers and parents (i.e. bond papers, worksheets, notebooks, pad paper, ball pens, pencils, crayons, coloring materials and others).
3. Ensure that psychological first aid or other psychological interventions and debriefing are conducted in partnership with stakeholders during the implementation of *Brigada Eskwela*.
4. Conduct Orientation activities with teachers, partners, PTA and learners on DepEd Learning Continuity Plan, with special focus on the implementation of DepEd multiple learning delivery modalities.
5. The use of computer-mediated communication strategy in conducting above-cited activities is highly encouraged.
  - a. Encourage parents through the Parents-Teachers Associations (PTA) on possible collaborations with the schools to provide support for the continuation of learning opportunities.
  - b. Engage parents in the promotion of the new school system. The new role and increased involvement of the parents in the learning of their children are essential to augment available resources and technology in the community.
  - c. Engage partners in the promotion and provision of distance learning delivery modalities such as local radio/TV stations and other available media as a form of *Brigada Eskwela* and partnership initiative to deliver the curriculum. The School Heads may identify resources and partnerships necessary for High Tech, Low Tech or No Tech aide for learning.

6. Coordinate with the concerned DepEd units on the possible implementation of *Gulayan sa Tahanan* or Urban Vegetable Gardening at Home as part of *Brigada Eskwela* and School-Family-Community partnerships to promote sustainable food supply at homes, as well as on communicating to stakeholders on how they can support the school emergency and contingency to ensure resiliency.
7. Collaborate with various stakeholders to support the implementation of the Learning Continuity Plan.
8. Strengthen *Brigada Pagbasa* in their Learning Continuity Plan.
9. Partnership appreciation and other school-based initiatives.

### **External Partnerships through the Adopt-A-School Program (ASP)**

The Adopt-A-School Program (ASP) of the Department of Education is based on the values of volunteerism and multiple partnerships. It gives the private sector (whether individual, group or organization) an opportunity to be DepEd's partners in achieving the goal of education and ensure that quality education will continue despite the challenges in adapting to the new normal. With the requirements of the "new normal", external partnerships under the Adopt-A-School Program (ASP) can be a source for support that is now needed in the BE-LCP.

Assistance provided by the program are called *packages*, and these *packages* can be aligned with the BE-LCP as they include the following:

1. Learning Environment – can cover hand wash and sanitary facilities
2. Learning Support – can cover e-books, e-libraries and the like
3. Technological Support – peripherals and equipment, connectivity etc.
4. Health and Nutrition – feeding programs, provisions for vitamins and medicines
5. Reading Program – SLMs and SLRs, printing of modules
6. Training and Development – capacity building workshops
7. Direct Assistance – other financial or material assistance
8. Assistive learning devices for SPED – special devices and equipment for SPED learners

The private entities do have the prerogative in selecting their preferred schools although the Adopt-A-School Program (ASP) Secretariat can provide a suggested list of schools and their identified needs. A Memorandum of Agreement (MOA) is signed between DepEd and the private entity which will be valid for two years.

Under the ASP, these private entities are entitled to tax incentives up to 150% arising from the total amount incurred in the donation made within the taxable year to public schools. Deductions from the gross income of the amount of contribution/donation that was actually, directly and exclusively incurred for the program plus an additional amount equivalent to fifty percent of such donation exemption of the assistance made by the adopting entity from payment of donor's tax.



DepEd’s External Partnership Service (EPS) has current partnerships with private entities, non-government organizations, other national government agencies, government owned and controlled corporations and local government units.

The List of External Partners is attached as Annex C.

#### IV. Equity Consideration

In programming the available financial resources across regions, school division offices, and schools, equity is one of the major considerations to prioritize the needs of the most disadvantaged areas in terms of fiscal and operational capacities. This shall include not only the funds from the internal realignment, but the resources coming from the others sources such as contributions from the external partners.

#### V. Consultations with the Department of Budget and Management (DBM)

To implement the BE-LCP, **DepEd requires Php105.003B** which can be sourced from both internal and external sources. Within the DepEd budget, about Php22.559B may still be available from the Net Unobligated Allotments and from Unreleased Appropriations of identified PAPs, and Php6.078B from the ExeCom-committed funds for realignment/modification. In addition, the School MOOE and SEF, together with the External Partnerships contributions were also identified as external funding sources, and approximately 30% of said funds was estimated to be ALIGNED to the BE-LCP. The School MOOE and SEF may contribute Php7.492B and Php3.155B, respectively, to the funding. The External Partnerships, which the value of goods to be provided cannot be determined as of now. After exhausting all available means of funding, DepEd still needs Php65,719B to implement the BE-LCP.

Table 12. BE-LCP Funding Requirements and Available Resources (in Million Pesos)

<b>PARTICULARS</b>	<b>IDEAL</b>	<b>CONSERVATIVE</b>
<b>LCP Scenario Total Funding Requirements</b>	<b>433,740</b>	<b>105,003</b>
<b>Less Available Funding Sources</b>	<b>39,284</b>	<b>39,284</b>
Net Available Balances of Identified PAPs	<b>22,559</b>	<b>22,559</b>
<b>Net Committed Funds from other PAPs approved by ExeCom Leads for realignment to BE-LCP</b>	<b>6,078</b>	<b>6,078</b>
30% of the total School MOOE Balance to be used for BE-LCP	7,492	7,492
30% of the total Special Education Fund Balance to be used for BE-LCP	3,049	3,049
<b>LCP Conservative Scenario Net Total Funding Requirements</b>	<b>394,456</b>	<b>65,719</b>

## Realignment of Program Funds

The request for the realignment of Php6.078B (with corresponding details presented in Table 7) and supplemental budget of Php65,719B was submitted to DBM on June 22, 2020. This was followed by a virtual consultation meeting between the DBM Secretary, Secretary Wendel E. Avisado, and DepEd Secretary Leonor Magtolis Briones to discuss and resolve the following:

1. Reconsideration on the DepEd’s additional contribution to Bayanihan Act with further reduction of the Department’s budget by 10%, and
2. Approval of Realignment of Program Funds

As a result, DBM concurred that there will be **no further reduction** of DepEd’s Budget given the required amount of Php105B to implement LCP. With only Php39.284B available funds, DepEd and SEF combined, the funding gap is still huge and further reduction of DepEd’s budget for the Bayanihan Act may compromise the provision of continuous learning given the current situation and the uncertainties of when the COVID-19 pandemic will be contained.

The DBM also concurred with the realignment of Php6.078B. DepEd’s proposal was to realign the Php5.5B to LCP and the Php0.5B to the General Administration and Support Service (GASS). The Php6.077B funds generated from the discontinuance of PAPs, shall be offered to the Bayanihan pool and will be released by DBM under the PAP on Flexible Learning Options (FLO) for blended learning amounting to Php5.5B, and the remaining Php0.5B under GASS for administration and logistics expenses.

## VI. Further Evaluation of DepEd PAPs

With the requirement of Php65,719M to fully implement DepEd’s BE-LCP, the Department through the ExeCom further evaluated program funds that can be tapped to address the funding gap for the LCP requirements. After careful deliberations, the budget for the Basic Education Facilities – Acquisition of School Desks, Furniture and Fixtures was identified as additional funds for realignment amounting to Php4.833B. Other items under BEF such as repair and electrification were not offered considering the safe back to school activity, and the completion of the long overdue repairs and renovation of some schools including the improvement of electrification facilities. With the additional Php4.833B, this brings the total amount for realignment at Php10.911B, and was immediately communicated to DBM with the following details:

Table 13. Program Funds for Realignment/Modification (In Million Pesos)

PAPs	FY 2019	FY 2020	TOTAL
BEF – Acquisition of School Desks, Furniture and Fixtures		4,834	4,834
BEF – Preliminary Detailed Engineering	564		564

School Dental Health Care Program	45	394	438
Flexible Learning Options	226		226
Learning Tools and Equipment	1,933	2,708	4,640
Palarong Pambansa	9	190	199
Development and Promotion of Campus Journalism		9	9
<b>TOTAL</b>	<b>2,777</b>	<b>8,134</b>	<b>10,911</b>

Per agreement during the meeting with DBM, the funds generated from the discontinuance of PAPs will be offered to the Bayanihan pool, wherein a negative Sub-Allotment Release Order (SARO) will be issued by DBM but will be reverted to DepEd with the issuance of SARO for the program “Flexible Learning Options” (FLO) and “General Administration Support - General Management and Supervision” (GAS-GMS). Said amount of Php10.91B was released to DepEd as follows:

**Table 14. DepEd’s Share from Bayanihan Funds (in Million Pesos)**

<b>PAP</b>	<b>Amount</b>
Flexible Learning Options	10,411
General Admin Support (GAS) - General Management and Supervision	500
<b>Total</b>	<b>10,911</b>

The Php10,911M share of DepEd from the Bayanihan Funds is distributed to the Central Office and the Regional Offices. Sub-allotment Release Orders (Sub-ARO) dated July 22, 2020 were released to the Regions per allocation found in Annex D totaling to Php9B, while Php1.4B was retained at the Central Office as buffer funds (Php1B) and for ARMM (Php0.4B) Allocations per Region on the distribution of realigned funds under the GASS - MOOE will be subject to issuance of separate guidelines.

Another possible source of funds that was considered resulting from further evaluation of the PAPs is the available buffer funds amounting to Php313M under School MOOE at the Central Office, of which Php94M or at least 30% is estimated to be utilized for the BE-LCP.

An adjustment was also made on the available balances and the reprogramming of some funds under BEF which resulted to a decrease on the available balance from Php22,559M to Php17,759M, details as follows:

Table 15. Net Available Funds of PAPs Identified for BE-LCP (as of June 10, 2020)  
(In Million Pesos)

PAPs	AMOUNT
Modules, Textbooks and Other Instructional Materials	2,465
DepEd Computerization Program (DCP)	3,677
Human Resource Development for Personnel in Schools and Learning Centers	1,275
Teacher Quality and Development Program	29
Basic Education Facilities	10,313
<b>TOTAL</b>	<b>17,759</b>

Under the Textbooks and Instructional Materials, and as a result of the reprogramming and prioritization of activities under this PAP, about Php0.44B was reprogrammed as subsidy for the development, quality assurance and reproduction of locally-developed learning resources at the DepEd Schools Division Offices (SDOs) nationwide. A total of Php0.43B was downloaded to the regions and Php0.1B was allocated for ARMM. Details are found in Annex E.

## VII. Summary of Strategies and Options to Fund the BE-LCP

Given the limited financial and human resources, including time needed to transition from the traditional face-to-face classes into the blended and distance learning delivery modalities, DepEd identified the following funding sources: 1) DepEd realigned and reprioritized internal FY 2020 budget; 2) more flexible use of School MOOE, 3) LGU support through the SEF, and 4) Strengthened and BE-LCP aligned External Partnerships. These are funding sources which will aid in the implementation of the BE-LCP and summarized in the table below:

Table 16. Summary of BE-LCP Funding Sources (in Million Pesos)

	IDEAL	CONSERVATIVE
<b>LCP SCENARIO TOTAL FUNDING REQUIREMENTS</b>	<b>433,740</b>	<b>105,003</b>
<b>LESS AVAILABLE FUNDING SOURCES</b>	<b>39,062</b>	<b>39,062</b>
Net Available Balances of Identified PAPs	17,759	17,759
Net Committed Funds from other PAPs approved by ExeCom Leads to be realigned to BE-LCP	10,911	10,911
30% of the total School MOOE Balance at Central Office to be used for BE-LCP*	94	94
<b>Sub - Total of Funds Available in the Central Office</b>	<b>28,764</b>	<b>28,764</b>
30% of the total School MOOE Balance to be used for BE-LCP**	7,249	7,249
30% of the total Special Education Fund (SEF) Balance to be used for BE-LCP	3,049	3,049

<b>Sub - Total of Funds Available in the Regions, Divisions and Schools</b>	<b>10,298</b>	<b>10,298</b>
<b>LCP NET TOTAL FUNDING REQUIREMENTS</b>	<b>394,678</b>	<b>65,941</b>

\*Source: DepEd CO-FAR as of June 24,2020

\*\*Source: DepEd FY2020 1<sup>st</sup> Quarter, Statement of Appropriation, Allotment, Obligation, Disbursement and Balances (SAAODB)

While the Department has endeavored to optimize available funds, both from internal and external sources, the amount of Php65,941M would still be needed to fully cover the requirements of BE-LCP. The request for a supplemental budget of same amount was submitted to both Houses of Congress for consideration and approval.

### VIII. Challenges and Ways Forward

The pandemic is a global problem that affected everyone and disrupted everyday living. As countries worldwide face challenges with dealing this pandemic, the Department of Education will remain focused and steadfast in its mission and mandate to continue education so “that no Filipino learner will be left behind, even in times of difficulties.” This can be possible through the contextualization of the Basic Education- Learning Continuity Plan (BE-LCP) at the school level, based on the local public health situation and the capacity of the internal and external stakeholders.

The BE-LCP is DepEd’s commitment in ensuring the health, safety and well-being of learners, teachers, and personnel of the Department in this period of adversity, while staying true to the thrust that education must continue, even in emergencies and difficulties. It is with great importance that the learners, who will bear the future of our nation, be allowed normalcy in their lives, even if it is the *new normal*.

DepEd has historically demonstrated resilience in responding to adversities and in delivering its commitments and responsibilities. The BE-LCP is not an easy program to implement and operational complications can be expected along the way. Thus, it is inevitable that there is full understanding, support, and solidarity of the DepEd community and all of its stakeholders, in the true spirit of unity, and *Bayanihan*.

The Central Office shall continue to implement and strengthen the BE-LCP by promoting dynamic and pro-active policy directions and guidance in pursuing continuity of learning vis-à-vis observance and practice of the required fundamental health standards. The Regional Offices shall pursue the implementation of needed policy directions at the level of its various program activities with more thoroughness to practice DepEd’s guiding principle. The schools, its personnel, and learners, as the direct implementers and beneficiaries of the BE-LCP, shall carry out the goal of learning for all in the most exemplary manner integrating and maximizing use of appropriate learning modalities with observance of fundamental health standards. Continued external partnerships as part of DepEd’s governance will remain integral as it continues to address the requirements of the BE-LCP.

There will be challenges to the implementation of the BE-LCP, and mobilizing resources or financing remains it is one the biggest hurdles. But the cost in educating the learners of the nation is a worthwhile investment that the country will never regret, for the BETTER FUTURE of the nation is in the hands of the youth it will produce.

Figure A. Detailed FY 2020 Resource Requirements

LCP COMPONENT/ STRATEGY/ PAP	RESOURCE REQUIREMENTS			
	Original	Ideal	Conservative	Net Available Balance
<b>Learning Continuity Plan, Total</b>	<b>209,896,342,362</b>	<b>433,741,037,508</b>	<b>105,002,629,241</b>	<b>22,558,296,000</b>
<b>Learning Delivery Modes, Technologies, and Strategies</b>	<b>193,479,520,362</b>	<b>245,843,708,513</b>	<b>81,110,796,976</b>	<b>6,141,474,000</b>
1. Textbooks and Other Instructional Materials	189,802,659,362	74,580,336,264	50,433,935,976	2,464,613,000
2. Computerization Program (CP)	3,676,861,000	171,263,372,249	30,676,861,000	3,676,861,000
a. Regular Program	3,676,861,000	3,676,861,000	3,676,861,000	
b. E-Classroom and Multimedia Packages		119,383,490,000	27,000,000,000	
b. Public Education Network		4,467,375,000		
c. Educational Systems		9,885,638,913		
d. Capacity Building		897,288,000		
e. Automation of Common Organizational Processes		945,000,000		
f. TV and Radio Based Education		3,000,000,000		
g. Establishing an Education Technology Division		7,719,336		
h. Connecting all officials and teachers		4,000,000,000		
e. smartphones for learners		25,000,000,000		
<b>Preparation/Professional Development of Teachers and School Leaders</b>	<b>1,303,898,000</b>	<b>1,303,898,000</b>	<b>1,303,898,000</b>	<b>1,303,898,000</b>
<b>Minimum Health Standards</b>	<b>15,112,924,000</b>	<b>186,593,430,995</b>	<b>22,587,934,265</b>	<b>15,112,924,000</b>
1. Infrastructure	15,112,924,000	138,182,097,000	15,112,924,000	15,112,924,000
a. Basic Education Facilities	15,112,924,000	138,182,097,000	15,112,924,000	15,112,924,000
a.1. Regular BEF	15,112,924,000	15,112,924,000	15,112,924,000	
a.2. Priority School Health Facilities		123,069,173,000		
2. Non-Infrastructure		48,411,333,995	7,475,010,265	
a. Health-Related Requirements for Safe Return to Schools and Offices		48,411,333,995	7,475,010,265	

PAP	RESOURCE REQUIREMENTS			
	Original	Ideal	Conservative	Net Available Balance
<b>General Administration and Support</b>	675,716,000	675,716,000	675,716,000	675,716,000
<b>Support to Operations</b>	995,097,000	995,097,000	995,097,000	995,097,000
Physical Fitness and School Sports	379,466,000	379,466,000	379,466,000	379,466,000
Development and Management of Bilateral and Multilateral Education Projects	16,109,000	16,109,000	16,109,000	16,109,000
Management and Administration of Learning Resources	21,555,000	21,555,000	21,555,000	21,555,000
Planning and Management Information Systems	55,002,000	55,002,000	55,002,000	55,002,000
Education Information and Communication Services	6,932,000	6,932,000	6,932,000	6,932,000
Learner Support Programs	73,394,000	73,394,000	73,394,000	73,394,000
Building Partnerships and Linkages Program	99,393,000	99,393,000	99,393,000	99,393,000
Legal Service and Development of Education-Related Laws and Rules	28,932,000	28,932,000	28,932,000	28,932,000
Child Protection Program	4,850,000	4,850,000	4,850,000	4,850,000
Disaster Preparedness and Response Program	136,927,000	136,927,000	136,927,000	136,927,000
Organizational and Professional Development for Non-School Personnel	172,537,000	172,537,000	172,537,000	172,537,000
PAP	RESOURCE REQUIREMENTS			
	Original	Ideal	Conservative	Net Available Balance
<b>Education Policy Development Program</b>	703,471,000	703,471,000	703,471,000	703,471,000
National Assessment Systems for Basic Education	533,863,000	533,863,000	533,863,000	533,863,000
Policy and Research Program	41,689,000	41,689,000	41,689,000	41,689,000
Basic Education Curriculum	69,927,000	69,927,000	69,927,000	69,927,000
Development and Promotion of Campus Journalism	33,092,000	33,092,000	33,092,000	33,092,000
National Literacy Policies and Programs	14,536,000	14,536,000	14,536,000	14,536,000



Early Language Literacy and Numeracy	10,364,000	10,364,000	10,364,000	10,364,000
<b>PAP</b>	<b>RESOURCE REQUIREMENTS</b>			
	<b>Original</b>	<b>Ideal</b>	<b>Conservative</b>	<b>Net Available Balance</b>
<b>Basic Education Inputs</b>	<b>8,592,190,000</b>	<b>8,592,190,000</b>	<b>3,861,718,000</b>	<b>8,592,190,000</b>
Improvement and Acquisition of School Sites	192,507,000	192,507,000	192,507,000	192,507,000
New School Personnel Positions	1,069,084,000	1,069,084,000	1,069,084,000	1,069,084,000
Learning Tools and Equipment (LTE)	4,730,472,000	4,730,472,000	0	4,730,472,000
Last Mile Schools	1,500,000,000	1,500,000,000	1,500,000,000	1,500,000,000
Gabaldon	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
Quick Response Fund	100,127,000	100,127,000	100,127,000	100,127,000
1. Regular QRF	100,127,000	100,127,000	100,127,000	
<b>PAP</b>	<b>RESOURCE REQUIREMENTS</b>			
	<b>Original</b>	<b>Ideal</b>	<b>Conservative</b>	<b>Net Available Balance</b>
<b>Inclusive Education Program</b>	<b>817,270,000</b>	<b>817,270,000</b>	<b>817,270,000</b>	<b>817,270,000</b>
Multigrade Education	14,927,000	14,927,000	14,927,000	14,927,000
Indigenous Peoples Education (IPEd) Program	4,874,000	4,874,000	4,874,000	4,874,000
Flexible Learning Options (ADM/ ALS/EiE)	709,791,000	709,791,000	709,791,000	709,791,000
Madrasah Education Program	87,678,000	87,678,000	87,678,000	87,678,000
Special Education Program	0	0	0	0
<b>PAP</b>	<b>RESOURCE REQUIREMENTS</b>			
	<b>Original</b>	<b>Ideal</b>	<b>Conservative</b>	<b>Net Available Balance</b>
<b>Support to Schools and Learners Program</b>	<b>31,679,367,000</b>	<b>30,965,951,974</b>	<b>30,357,218,814</b>	<b>31,679,367,000</b>
School-based Feeding Program	5,966,101,000	5,966,101,000	5,966,101,000	5,966,101,000
Operation of Schools - Elementary (Kinder to Grade 6)	100,700,000	100,700,000	100,700,000	100,700,000
Operation of Schools - Junior High School (Grade 7 to Grade 10)	100,067,000	100,067,000	100,067,000	100,067,000
Operation of Schools - Senior High School (Grade 11 to Grade 12)	257,966,000	257,966,000	257,966,000	257,966,000
GAS - ESC	9,945,335,000	9,945,335,000	9,945,335,000	9,945,335,000
GAS - SHS Voucher	12,805,138,000	12,805,138,000	12,805,138,000	12,805,138,000

Joint Delivery Voucher for Senior High School Technical Vocational and Livelihood Specializations	1,166,688,000	1,166,688,000	1,166,688,000	1,166,688,000
Operational Requirements of Sports Academy and Training Center	15,135,000	15,135,000	15,135,000	15,135,000
School Dental Health Program	1,322,237,000	608,821,974	88,814	1,322,237,000
	<b>Original</b>	<b>Ideal</b>	<b>Conservative</b>	<b>Net Available Balance</b>
LCP	209,867,616,362	433,712,311,508	104,973,903,241	22,529,570,000
Regular	43,463,111,000	42,749,695,974	37,410,490,814	43,463,111,000
<b>Grand Total Requirement</b>	<b>253,330,727,362</b>	<b>476,462,007,482</b>	<b>142,384,394,055</b>	<b>65,992,681,000</b>

Department of the Interior and Local Government (DILG) Memorandum Circular No. 2020-096



Republic of the Philippines  
**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
DILG-NAPOLCOM Center, EDSA corner Quezon Avenue, West Triangle, Quezon City  
<http://www.dilg.gov.ph>

**MEMORANDUM CIRCULAR**

**No. 2020-** 096

**TO :** **ALL PROVINCIAL GOVERNORS, CITY/MUNICIPAL MAYORS, PUNONG BARANGAYS, DILG REGIONAL DIRECTORS, BARMM MINISTER OF LOCAL GOVERNMENT, AND OTHERS CONCERNED**

**SUBJECT :** **SUPPORT TO OPLAN BALIK ESKWELA (OBE) 2020**

**DATE :** 26 JUN 2020

1. Background/Basis

1.1 The Department of Education developed a Basic Education Learning Continuity Plan in the Time of COVID-19 (BE-LCP), which lays down the direction for basic education and provides guidance on how to deliver basic education in School Year 2020-2021 during the COVID-19 public health emergency;

The BE-LCP includes Blended/Distance Learning Modalities where lessons will be delivered to students in the following methods:

- Printed or digital modules delivered to the homes of the students, or picked up by their parents at designated places, within coordinated schedules;
- Online learning resources such as DepEd Commons; and,
- Television or radio-based instruction.

1.2 President Rodrigo Roa Duterte stated his strong support to the BE-LCP and the Inter-Agency Task Force for the Management of Emerging Infectious Diseases approved the adoption of the BE-LCP in the Omnibus Guidelines on the Implementation of Community Quarantine in the Philippines (with amendments as of June 3, 2020);

1.3 Republic Act No. 7797, entitled "An Act to Lengthen the School Calendar from Two Hundred (200) Days to Not More than Two Hundred Twenty (220) Class Days", provides in Section 3 that the

school year shall start on the first Monday of June but not later than the last day of August;

1.4 The BE-LCP and DepEd Order No. 7, s. 2020, entitled "School Calendar and Activities for School Year 2020-2021" provide that the opening of School Year 2020-2021 is on August 24, 2020;

1.5 DepEd Order No. 8, s. 2020, entitled "Guidelines on Enrollment for School Year 2020-2021 in the Context of the Public Health Emergency Due to COVID-19," spells out the procedures on enrollment in public elementary and secondary schools nationwide;

## 2. Objective/Purpose

2.1. To provide assistance to all learners and their families, teaching and non-teaching personnel of DepEd in public elementary and secondary schools, alternative learning systems centers, and DepEd offices nationwide, all Local Chief Executives (LCEs), including Punong Barangays, are enjoined to support the OBE campaign by undertaking, but not limited to, the following activities:

- a. Convene their respective Local School Board (LSB) to:
  - Determine and allocate annual supplementary budgetary needs for the operation of public schools within the province, city, or municipality for the localized implementation of BE-LCP.
  - To authorize the provincial, city or municipal treasurer, as the case maybe, to disburse funds from the Special Education Fund (SEF), pursuant to the budget prepared and in accordance with existing rules and regulations for the implementation of the BE-LCP.
  - To advise the Sanggunian Committee on Education on matters of local appropriations for educational purposes.
  - Discuss the learning delivery modality deemed appropriate in the context of local conditions and consistent with IATF-EID guidelines and how to prepare teachers and school leaders delivery modalities.
- b. Provide assistance in the Enrollment activities such as provision of kiosk or center in their barangays for the distribution and collection of enrolment forms of learners in public schools in their respective areas;
- c. Provide/Donate laptops, desktops, tablet PCs, tablets, smartphones, internet services and other learning resources to public schools, teachers, and/or students provided that they should comply with the Memorandum issued by the DepEd providing for minimum specifications for ICT equipment and internet services to be donated

to schools, teachers or learners as provided in DILG Memorandum dated June 11, 2020

- d. Assist the schools under their jurisdiction in the delivery and collection of printed modules to the homes of the students upon the request of school authorities.

2.2 All DILG Regional Directors and the BARMM Minister of Local Government are hereby directed to participate in the Campaign by undertaking relevant activities and cause the widest dissemination of this Circular within their respective regions.

### 3. Effectivity

3.1 This Memorandum Circular shall take effect immediately

### 4. Approving Authority

  
**EDUARDO M. AÑO**  
Secretary



## **The Special Education Fund (SEF)**

The Special Education Fund (SEF) was created under Republic Act (R.A.) No. 5447 and provided for under Republic Act (R.A.) 7160 or the “Local Government Code of 1991”, to demonstrate the government’s policy to contribute to the financial support of the goals of public elementary and secondary education.

Based on Section 235 of R.A. No. 7160 *“every province or city, or a municipality, is authorized to levy and collect an annual tax of one percent (1%) on the assessed value of real property, which shall be in addition to the basic real property tax”*. The proceeds of that additional one percent levy *“shall exclusively accrue to the Special Education Fund (SEF).”* Pursuant to Section 272 of the same Law, *“operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the Local School Board (LSB)”*, and shall automatically be released to the Local School Boards (LSB), which shall serve as the governing board of the SEF.

## **The Local School Board for the Special Education Fund (SEF)**

The governing body for the Special Education Funds (SEF) for the LGUs would be the Local School Board (LSB). The LSB was created under RA 7160 whose functions includes management and disbursement of the SEF. The LSB is composed of the Provincial, City and Municipal School Board wherein the vice-chairman of the LSB is the DepEd Schools Division Superintendent. The DepEd SDS shall designate the co-chairman for the provincial and city boards, whilst the division superintendent of schools shall designate the district supervisor as co-chairman of the municipal school board If the province or city has two (2) or more school superintendents, and the municipality has two (2) or more district supervisors.

### 1. Local School Board Functions:

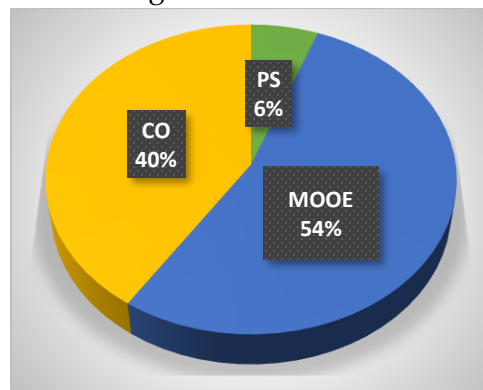
- Formulate a three-year program indicating strategic prioritization policies in the allocation of SEF to schools taking into consideration various factors;
- Preparation and approval on the annual budgetary requirements of public schools on the DepEd approved SIP, DECP, and ECCD programs chargeable to SEF;
- Consider inputs from DepEd ROs, PSDS, SDS, and school heads in preparation of the SEF budget as well as relevant LGU expenditures, LDIP, and Annual Investment Programs; and
- Approval of the SEF budget through an LSB resolution signed by the Chair, Co-Chair, and majority of its members

### 2. SEF Allocation and Utilization:

In the revised guidelines under Joint Circular (JC) No. 1, Series of 2017 (Revised Guidelines on the Use of the Special Education Fund (SEF)) between DBM, DILG and DepEd, the budgetary items as defined under SEF are:

- (1) Operation and maintenance of public schools
- (2) Construction and repair of school buildings
- (3) Facilities and equipment
- (4) Educational research
- (5) Purchase of books and periodicals
- (6) Sports development, and
- (7) Funding for the Early Childhood Care and Development (ECCD) Program

The SEF fund source are based on the latest submissions for FY 2019 as of December 31, 2019 and received as of June 22, 2020. SEF data are to be submitted to DepEd Central Office (CO) by DepEd SDOs (Schools Division Office) on a quarterly or annual basis. However, complete reportorial requirements have yet to be submitted by all regions and cities which explains why data is limited to available data based on submissions. For the latest available data on FY 2019, submitted reports show that a little more than half of the expenditures are spent on MOOE. It can also be inferred from the same submissions that there is still a considerable balance left for SEF, since this special fund does not lapse but maintains an available continuing balance.



Expense Class	Amount (in Million Pesos)
PS	596
MOOE	5,671
CO	4,237
<b>TOTAL</b>	<b>10,504</b>

**Figure B-1.** FY 2019 SEF Expenditure Distribution by Expense Class  
*Source: SEF Data submissions by DepEd Schools Division Office (SDO) to DepEd Central Office (CO) as of December 31, 2019 received June 22, 2020*

The Department of Finance – Bureau of Local Government Finance (DOF-BLGF) data on SEF provide a marked difference with SEF data of DepEd. In FY 2017, DepEd submissions had a total of Php25B, or only 79.55% of the DOF data of Php31B. In FY 2018, DepEd submissions had a total of Php25B or only 75.83% of the DOF data of Php33B. There is a need to conduct further data gathering and analysis to determine the reasons for the marked difference of SEF data between the two (2) data sources. A possible reason can be linked to the delayed submission of SEF reports to DepEd by the different SEF recipients. Implementation of stricter monitoring mechanisms by DepEd at the regional and division levels is proposed, especially in the submission of the required SEF reports.

	FY 2017		FY 2018	
	DOF-BLGF	DepEd	DOF-BLGF	DepEd
<b>SEF Receipts</b> (in Million Pesos)	<b>31,323</b>	<b>24,918</b>	<b>32,528</b>	<b>24,668</b>
<b>SEF Expenditures</b> (in Million Pesos)	18,963	15,299	19,865	13,804
<b>Expenditure Rate (%)</b>	60.54%	61.40%	61.07%	55.96%
<b>SEF Year-End Balances</b> (in Million Pesos)	12,359	9,619	12,663	10,864

**Figure B-2.** DepEd vis-à-vis DOF reports on SEF Receipts and Expenditures

Source: DOF-BLGF data sent to DepEd last July 7, 2020 and SEF Data submissions by DepEd Schools Division Office (SDO) to DepEd Central Office (CO) as of December 31, 2019 received June 22, 2020

REGION	SEF RECEIPTS	EXPENDITURE	*BALANCE	30% FOR SEF
NCR	8,374,305	3,796,775	4,577,530	1,373,259
REGION IV-A	4,534,794	2,847,527	1,687,267	506,180
REGION III	2,145,995	897,503	1,248,492	374,548
REGION XI	1,029,219	501,056	528,163	158,449
REGION X	868,706	356,457	512,249	153,675
REGION VI	1,323,224	829,219	494,005	148,202
REGION VII	792,716	345,729	446,987	134,096
REGION XIII	258,274	69,614	188,660	56,598
REGION V	234,183	103,515	130,668	39,200
REGION I	325,903	222,257	103,646	31,094
REGION IV-B	139,676	70,178	69,498	20,849
REGION VIII	131,834	73,798	58,036	17,411
REGION XII	181,532	139,274	42,258	12,677
REGION II	157,273	122,530	34,743	10,423
CAR	125,145	103,013	22,133	6,640
REGION IX	44,302	25,933	18,370	5,511
<b>Total</b>	<b>20,667,080</b>	<b>10,504,376</b>	<b>10,162,704</b>	<b>3,048,811</b>

**Figure B-3.** FY 2019 SEF Reports by Region (in Thousand Pesos); Note: \* Balance is arranged from highest to lowest; Source: SEF Data submissions by DepEd Schools Division Office (SDO) to DepEd Central Office (CO) as of December 31, 2019 received June 22, 2020



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**The External Partners are listed as follows:**

**List of Partners**

- |  |   |  |
|--|---|--|
| 1. 88sites. Com  | 40. Ap Renewables, Inc.<br>(Makban)                 | 73. Philippine Business for Social<br>Progress                                     |
| 2. Aji No Chinmi – UCC Coffee                          | 41. Ateneo De Manila University                     | 74. Philippine Foremost Milling<br>Corporation                                     |
| 3. Bonifacio Hotel Ventures, Inc.                      | 42. BDO Foundation, Inc.                            | 75. Pilmico Animal Nutrition<br>Corporation  |
| 4. BPI Foundation                                      | 43. Bottling Investments Group<br>(Big) Philippines | 76. Pilmico Foods Corporation  |
| 5. DOST – FNRI   | 44. Cebuana Lhuillier<br>Foundation, Inc.           | 77. Prime Meridian Power<br>Corporation  |
| 6. Ecosouth Hotel Ventures, Inc.                       | 45. City Savings Bank                               | 78. San Miguel Foods, Inc.   |
| 7. Energy Development<br>Corporation                   | 46. Coca-Cola Femsa Philippines,<br>Inc.            | 79. San Miguel Foundation, Inc.  |
| 8. Far Eastern University                              | 47. Coca-Cola Foundations, Inc.                     | 80. Security Bank Corporation  |
| 9. Government Service<br>Insurance System              | 48. Cotabato Light & Power<br>Company               | 81. Security Foundation, Inc.  |
| 10. Hocheng Philippines<br>Corporation                 | 49. Davao – Filipino Chinese<br>Cultural Foundation | 82. Sm Foundation  |
| 11. Home Credit Philippines                            | 50. Davao Light & Power<br>Company                  | 83. Sm Prime Holdings, Inc.  |
| 12. Luzon Hydro Corporation                            | 51. De La Salle University                          | 84. Sti Foundation, Inc.   |
| 13. Mercury Drug Corporation                           | 52. Dmi Medical Supply Co. Inc.                     | 85. The Coca-Cola Company’s<br>Bottling Investment Group                           |
| 14. National University                                | 53. Fgen Lang Corporation                           | 86. Therma Luzon, Inc.   |
| 15. Northgate Hotel Ventures,<br>Inc.                  | 54. Fgp Corporation                                 | 87. Therma Marine, Inc. (Maco)   |
| 16. Panasonic Manufacturing<br>Philippines Corporation | 55. First Gas Power Corporation                     | 88. Therma Marine, Inc. (Nasipit)  |
| 17. Pga Geopier Philippines, Inc.                      | 56. First Gen Hydro Power<br>Corporation            | 89. Therma Marine, Inc.  |
| 18. Sentera Hotel Ventures, Inc.                       | 57. First Natgas Power<br>Corporation               | 90. Therma Marine, Inc. Mobile Ii  |
| 19. South Crest Hotel Ventures,<br>Inc.                | 58. Friends of Hope                                 | 91. Therma Marine, Inc, Mobile<br>Iii  |
| 20. Visayan Electric Company                           | 59. Hedcor, Inc. (Benguet)                          | 92. Unilever Philippines, Inc.   |
| 21. Corporate Properties, Inc.                         | 60. Hedcor, Inc. (Davao)                            | 93. Vivant Energy Corporation  |
| 22. Interhouse South Corp.                             | 61. Hedcor Sibulan, Inc.                            | 94. Vivant Foundation  |
| 23. Bernard Simeon Corp.                               | 62. La Filipina Uygongco<br>Foundation              | 95. Scg Marketing Philippines,<br>Inc.   |
| 24. Metro South Properties Corp.                       | 63. Limketkai Manufacturing<br>Corporation          | 96. Aidea, Inc.  |
| 25. Home Aid Depot, Inc.                               | 64. Magna Anima Education<br>System, Inc.           | 97. Affiliated Network for Social<br>Accountability Ineast Asia<br>and The Pacific |
| 26. ABS-CBN Lingkod<br>Kapamilya Foundation, Inc.      | 65. Mariwasa Siam Ceramics, Inc.                    | 98. Afp Civil Relation Service   |
| 27. Smart Communications                               | 66. One Meralco Foundation, Inc.                    | 99. Alaska Milk Corp.  |
| 28. Globe Telecom, Inc.                                | 67. Pamalican Resort, Inc.                          | 100. Ama Education System  |
| 29. Golden Doughnuts                                   | 68. Pepsi Cola Products<br>Philippines, Inc.        | 101. Amway Philippines, Inc.   |
| 30. Philippine Seven, Inc.                             | 69. Petron Corporation                              | 102. Ayala Foundation  |
| 31. The Real American Doughnut                         | 70. Petron Foundation                               | 103. Bangko Sentral ng Pilipinas   |
| 32. The Coffee Table, Inc.                             | 71. Philam Life Foundation                          | 104. Bato Balani Foundation, Inc.  |
| 33. Ignajo Foundation, Inc.                            | 72. Philippine Long Distance<br>Telephone Company   | 105. Bear Brand Fortified<br>Powdered Milk Drink Team                              |
| 34. 1590 Energy Corporation                            |   | 106. Century Pacific Group – Rspo<br>Foundation                                    |
| 35. Ab Nutribev Corporation                            |   | 107. Cheers Foundation Ph  |
| 36. Aboitiz Foundation Inc.                            |   | 108. China Bank Savings  |
| 37. Aboitiz Land, Inc.                                 |   |  |
| 38. Andres Soriano Foundation                          |   |  |
| 39. Ap Renewables, Inc. (Tiwi)                         |   |  |

109. Cfc Educational Foundation, Inc.
110. Consuelo Foundation
111. Church of Latter Day Saints
112. Cocolife
113. Colgate Palmolive Phils, Inc.
114. Commercial Centers and Retail Management, Filinvest Corprate City (Festival Malls)
115. Community Health Education Emergency Rescue Services (Cheers)
116. Cosmic Technologies, Inc.
117. Cultural Center of the Philippines
118. Cut Unlimited, Inc.
119. Department of Agriculture
120. Department of Environment and Natural Resources
121. Dole Philippines, Inc. – Stanfilco
122. East West Rural Bank
123. Enchanted Kingdom
124. Everbilena Cosmetics, Inc.
125. First Metro Asset Management Inc. (FAMI)
126. First Metro Investment Corporation (FMIC)
127. Gardenia Philippines – Wellness, Event and Research, Marketing Department
128. Girl Scouts of the Philippines
129. Global Alliance for Rabies Control (GARC)
130. Global Peace Foundation
131. Globetek Pro Science Foundation, Inc.
132. GMA Kapuso Foundation (GMAKF)
133. GMA Network Inc.
134. Habitat for Humanity Philippines Foundation, Inc.
135. Iabc Philippines
136. ICTS Foundation
137. Jollibee Foods Corporation
138. Jollibee Group Foundation
139. Kasilak Development Foundation, Inc.
140. Knowledge Channel Foundation, Inc.
141. Knowledge Community
142. Lamoian Corporation
143. Lds Charities
144. League of Corporate Foundations
145. Lupel Corporation
146. Manila Doctors Hospital
147. Manila Water Foundation, Inc.
148. Mathematics Trainings’ Guild
149. Metrobank Foundation, Inc.
150. Metrobank Card Corporation
151. Microsoft Philippines
152. Metropolitan Manila Development Authority (MMDA)
153. Milo Philippines
154. Mondelez Philippines, Inc.
155. Museo Pambata
156. National University – College of Business and Accountancy
157. Nestle Philippines
158. Network of Outstanding Teachers and Educators (Noted)
159. Orix Metro
160. Ogilvy & Mather Philippines, Inc.
161. One Network Bank
162. Organization for Industrial, Spiritual and Cultural Organization
163. Pediatrica, Inc.
164. Philippine Business for Education
165. Phil Trident Land, Inc.
166. Philippine National Volunteer Service Coordinating Agency
167. Philippine Postal Corporation
168. Quipper Ltd
169. Ronald Macdonald House of Charities, Philippines
170. Sanford Marketing Group (Savemore)
171. Solar Entertainment
172. Standard Chartered Bank
173. Teach for The Philippines
174. The Storytelling Project
175. Tulay Foundation
176. Universal Robina Corporation – Flour Division
177. Weather Philippines Foundation, Inc.
178. World Vision Development Foundation, Inc.
179. Youthopia Activation Specialist, Inc.
180. Department of Science and Technology – Philippine Nuclear Research Institute
181. Department of Science and Technology – Science Education Institute
182. Philippine Health Insurance Corporation
183. Asia Society for Social Improvement and Sustainable Transformation
184. Md 301 Lions Quest
185. Barangay San Lorenzo
186. City Government of Makati
187. National Commission for Culture and The Arts
188. Development Bank of the Philippines
189. Civil Aviation Authority of the Philippines (CAAP)
190. Land Bank of the Philippines
191. Philippine Deposit Insurance Corporation
192. Home Development Mutual Fund
193. Metro Manila Development Authority
194. Metropolitan Waterworks and Sewerage System
195. Social Security System
196. Veterans Foundation of the Philippines
197. Philippine International Trading Corporation
198. Boy Scouts of the Philippines
199. National Power Corporation
200. PNOC Renewables Corporation
201. National Food Authority
202. Philippine Coconut Authority
203. Philippine Fisheries Development Authority
204. Manila Electric Company
205. Philippine Postal Corporation
206. Armed Forces of the Philippines
207. Commission On Higher Education

208. Civil Service Commission  
209. Department of Agriculture  
210. Department of Agrarian Reform  
211. Department of Budget and Management  
212. Department of Environment and Natural Resources  
213. Department of Foreign Affairs  
214. Department of Information and Communications Technology  
215. Department of Interior and Local Government  
216. Department of National Defense  
217. Department of Energy  
218. Department of Finance  
219. Department of Health  
220. Department of Justice  
221. Department of Labor and Employment  
222. Department of Science and Technology  
223. Department of Tourism  
224. Department of Transportation  
225. Department of Public Works and Highways  
226. Department of Social Welfare and Development  
227. Department of Trade and Industry  
228. National Disaster Risk Reduction and Management Council  
229. National Economic and Development Authority  
230. National Telecommunications Commission  
231. Philippine Atmospheric, Geophysical and Astronomic Services  
232. Philippine National Police  
233. Philippine National Volunteer Service Coordinating Agency  
234. Presidential Communications Operations Office  
235. Technical Education and Skills Development Authority  
236. Association of Foundations  
237. Plan International  
238. The Asia Foundation  
239. Yellow Boat of Hope Foundation  
240. Cataract Foundation Philippines  
241. Gawad Kalinga  
242. Bikes for The Philippines  
243. Habitat for Humanity Philippines  
244. Gerry Roxas Foundation  
245. Philippine Red Cross  
246. Rotary Club Philippines  
247. Lions Club International  
248. Teach for The Philippines  
249. Ignajo Foundation Incorporated  
250. Caucus of Development Ngo Networks, Inc.  
251. Caritas Manila  
252. Dynamic Teen Company  
253. Let's Do It Philippines  
254. Project Pearls  
255. Teach Peace Build Peace Movement  
256. The Storytelling Project  
257. J. Amado Araneta Foundation  
258. Good Neighbors International Philippines  
259. Binhi  
260. Ayala Foundation  
261. Federation of Filipino-Chinese Chambers of Commerce, Inc.  
262. Save The Children Philippines  
263. Haribon Foundation  
264. Psychological Association of the Philippines  
265. Servicio Filipino Inc.  
266. Council for The Welfare of Children  
267. Feedmix Specialist Inc. Ii  
268. Homeschool Association of the Philippine Island  
269. Rizal Commercial Banking Corporation  
270. Organization for Industrial, Spiritual and Cultural Advancement  
271. Department of Development Broadcasting and Telecommunication (DDBT) - College of Development Communication (CDC), University of The Philippines Los Baños (UPLB)  
272. Operation Big Brother  
273. Mediatra  
274. BPI Foundation  
275. Rex Bookstore  
276. Vibal Groups Inc.  
277. Rizal Commercial Banking Corporation  
278. Golden Arches  
279. Ptt Philippines  
280. Korea-Asia Friendship Foundation  
281. Real Life  
282. Colgate – Palmolive  
283. BDO Network Bank  
284. Boundty Agro Ventures  
285. Rebisco  
286. Universal Robina Corporation-Flour Division  
287. Robinsons Retail Holdings Inc.  
288. Lamoian Corporation  
289. Comco Southeast Asia  
290. Pepsi Cola Products Philippines  
291. Redscope Communication  
292. ICTSI Foundation Inc.  
293. Cfc Educational Foundation Inc.  
294. Ronald McDonald House of Charities  
295. Smart Communication  
296. Globe Telecom  
297. GMA Kapuso Foundation Inc.  
298. Alagang Kapatid Foundation  
299. One Meralco Foundation  
300. Afs Intercultural Program Philippines  
301. Youthopia Media Activation Specialist  
302. Century Pacific Group Rspo Foundation

Figure D. Distribution of funds realigned to Flexible Learning Options (FLO)

REGION	P1B Allocation using 80% Public School Enrolment	P9.4B Allocation based on 80% Public School Enrolment (80%) and SEF Category (20%)	TOTAL
Central Office (Buffer)	100,000,000	941,112,000	1,041,112,000
BARMM	32,881,000	383,085,000	415,966,000
CAR	13,786,000	239,316,000	253,102,000
NCR	81,861,000	633,261,000	715,122,000
I	44,428,000	436,133,000	480,561,000
II	31,364,000	354,720,000	386,084,000
III	93,611,000	755,600,000	849,211,000
IVA	117,514,000	918,625,000	1,036,139,000
IVB	32,113,000	360,356,000	392,469,000
V	64,469,000	603,961,000	668,430,000
VI	71,950,000	626,401,000	698,351,000
VII	70,204,000	630,195,000	700,399,000
VIII	46,685,000	470,065,000	516,750,000
IX	37,669,000	402,188,000	439,857,000
X	44,940,000	439,988,000	484,928,000
XI	46,333,000	450,478,000	496,811,000
XII	42,136,000	435,821,000	477,957,000
CARAGA	28,056,000	329,815,000	357,871,000
<b>TOTAL</b>	<b>1,000,000,000</b>	<b>9,411,120,000</b>	<b>10,411,120,000</b>

**Figure E.** Distribution of funds realigned for Development, Quality Assurance and Reproduction of Locally-Developed Learning Resources at the DepEd Schools Division Offices (SDOs) Nationwide.

REGION	AMOUNT
CO	-
BARMM	1,200,000
CAR	1,600,000
NCR	3,200,000
I	2,800,000
II	1,800,000
III	4,000,000
IVA	4,200,000
IVB	1,400,000
V	2,600,000
VI	4,000,000
VII	3,800,000
VIII	2,600,000
IX	1,600,000
X	2,800,000
XI	2,200,000
XII	1,800,000
CARAGA	2,400,000
<b>TOTAL</b>	<b>44,000,000</b>

# **LEARNING MUST CONTINUE:**

## **FINANCING THE OPERATIONALIZATION OF THE BASIC EDUCATION - LEARNING CONTINUITY PLAN**














Even in the midst of the pandemic brought by the novel coronavirus (COVID-19), the Department of Education (DepEd) is determined to deliver education to every learner in the Philippines while adjusting to the “new normal”.

DepEd developed the Basic Education-Learning Continuity Program (BE-LCP) in accordance to its constitutional mandate, and to take appropriate steps to make quality, relevant, and liberating basic education accessible to all.

However, there are still considerations for the implementation of the BE-LCP, mainly on budget setbacks which was formulated for face-to-face learning modality, and a change in the learning modality would involve adjustments thereof. To address these, the Department took steps in financing the BE-LCP.

### **DETERMINING THE NEEDED BUDGET**

With the pronouncement of President Duterte that there will be no face-to-face classes until COVID-19 vaccine is available, DepEd crafted two scenarios based on the assumption that distance learning delivery modalities in all areas of the country will be adopted.

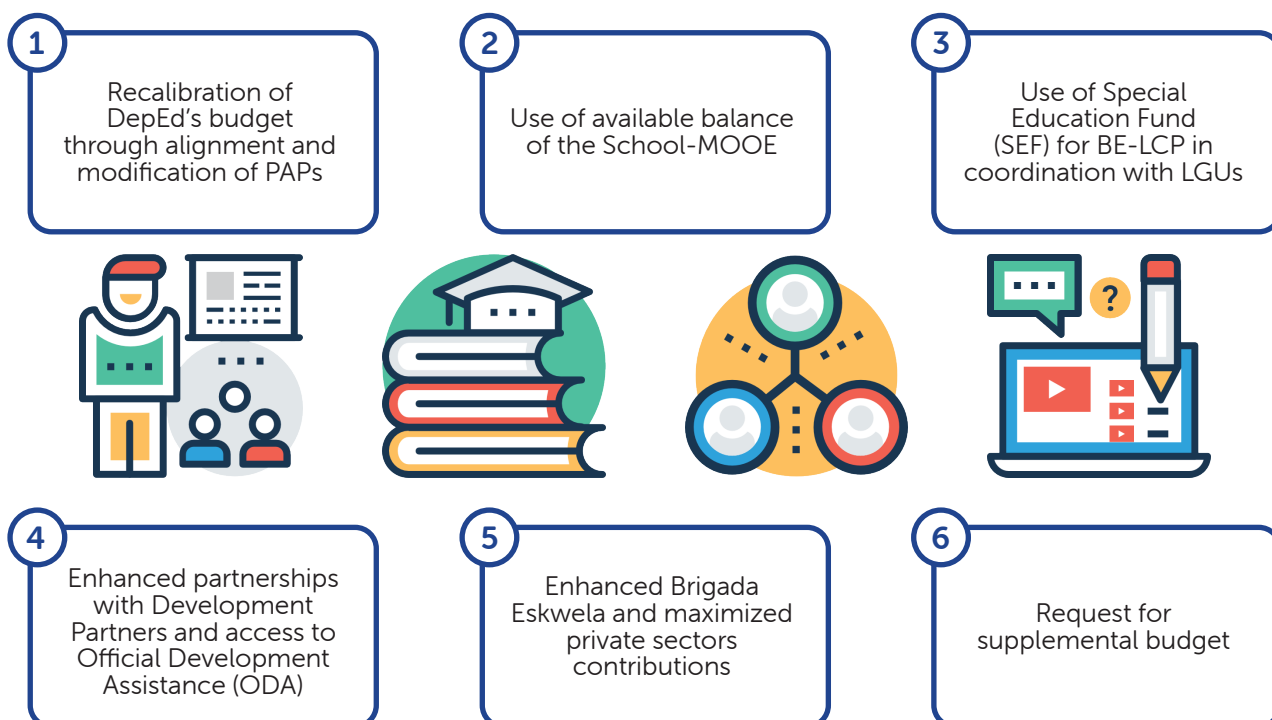
SCENARIO 1: <b>IDEAL</b>	SCENARIO 2: <b>CONSERVATIVE</b>
<ul style="list-style-type: none"> <li> <b>Distance learning modality only, no face-to-face and blended; Teachers will not report to school</b> (will use online platforms)</li> <li> All learners will adopt distance learning mode and will be provided with modules</li> <li> 100% allocation of learning materials for all Modalities</li> <li> <b>Regular program for the Learning Tools and Equipment</b></li> <li> <b>Accelerating the DepEd Computerization Program in light of Covid 19 Pandemic</b> (E-Classroom &amp; Multimedia packages, Public Education Network, Educational Systems, Automation of Common Organizational Processes, TV and Radio Based Education, Establishing an Education Technology Division, Connecting all officials and teachers to internet, provision of laptop and smartphones)</li> <li> <b>Health-related infrastructure</b> (Basic Education Facilities and Priority School Health Facilities)</li> <li> <b>Health-related requirements for Safe Return to Schools and Offices</b> (non-infrastructure)</li> </ul>	<ul style="list-style-type: none"> <li> <b>Distance and blended learning modality only, no face-to-face; Teachers will report to school regularly</b> (with protocols on health standards)</li> <li> All learners will adopt distance mode and will be provided with modules</li> <li> 100% allocation for Distance Print while 20% on all other Modalities</li> <li> <b>Provision of laptop worth P27B for DepEd Personnel</b> (teaching and non-teaching)</li> <li> <b>Recalibrated proposal on health standards to exclude immune boosting, and 2020 provision for fluoride</b> (Since FY 2019 program is still for implementation)</li> <li> <b>No provision for Learning Tools and Equipment using current funds</b></li> </ul>

## BREAKDOWN OF REQUIRED FUNDING FOR EACH SCENARIO (FIGURES IN MILLION PHP)

LCP COMPONENT	PROGRAMS AND PROJECTS (PAPS)	FUNDING REQUIREMENTS	FUNDING REQUIREMENTS
		IDEAL	CONSERVATIVE
Learning Delivery Modes, Technologies and Strategies	Modules, Textbooks and Other Instructional Materials	74,580	50,434
	DepEd Computerization Program (DCP)	171,263	30,677
	<b>SUB TOTAL - LCP Component 1</b>	<b>245,843</b>	<b>81,111</b>
Professional Development of Teachers and School Leaders for Multi Modal Learning Delivery	Human Resource Development for Personnel in Schools and Learning Centers	1,275	1,275
	Teacher Quality and Development Program	29	29
	<b>SUB TOTAL - LCP Component 2</b>	<b>1,304</b>	<b>1,304</b>
Minimum Health Standards	<b>Health Standards - Infrastructure</b>	<b>138,182</b>	<b>15,113</b>
	Regular BEF	15,113	15,113
	Priority School Health Facilities	123,069	
	<b>Health Standards - Non Infrastructure</b>	<b>48,411</b>	<b>7,475</b>
	<b>SUB TOTAL - LCP Component 3</b>	<b>186,593</b>	<b>22,588</b>
<b>GRAND TOTAL of LCP Components 1, 2, and 3</b>		<b>433,740</b>	<b>105,003</b>

## INTERVENTIONS

To support the BE-LCP, the DepEd determined the funding sources through the reprioritization of its internal budget, and optimize funding support from external sources



With the shift in basic education delivery/modality which is Distance Learning, the Department's priority PAPs will also change to align with BE-LCP.

## INTERNAL FUNDS

With the new funding requirements needed to support the BE-LCP, DepEd adjusted and recalibrated its available internal funds:

### Internal Budget Realignment, and Reprioritization of PAPs

- Internal Budget Realignment and Reprioritization of PAPs for BE-LCP  
Realignment from expenditure class to another within the same PAP

### AVAILABLE BALANCES OF PAPs IDENTIFIED FOR LCP (FIGURES IN MILLION PHP)

PROGRAMS AND PROJECTS (PAPs)	NET AVAILABLE BALANCE
Modules, Textbooks and Other Instructional Materials	2,465
DepEd Computerization Program (DCP)	3,677
Human Resource Development for Personnel in Schools and Learning Centers	1,275
Teacher Quality and Development Program	29
Basic Education Facilities (to be implemented as regular PAP)	10,313
<b>TOTAL AVAILABLE BALANCES OF PAPs IDENTIFIED FOR LCP</b>	<b>17,759</b>

### Reprioritization of PAPs to BE-LCP

- Reexamination of regular PAP in order for it to align and address the needs of BE-LCP

### BREAKDOWN OF COMMITTED FUNDS FROM OTHER PAPs THAT WERE REALIGNED FOR THE BE-LCP (FIGURES IN MILLION PHP)

PROGRAMS AND PROJECTS (PAPs)	GRAND TOTAL			
	PS	MOOE	CO	GRAND TOTAL
SDHCP	-	394	45	438
BEF - PDE	-	-	564	564
FLO	-	226		226
LTE- SME	-	2,052	1,028	3,080
LTE- TVL	-	236	1,324	1,560
PALARO	-	199	-	199
Development and Promotion of Campus Journalism	-	9	-	9
BEF - SF	-	4,834		4,834
<b>TOTAL</b>	<b>-</b>	<b>7,950</b>	<b>2,960</b>	<b>10,911</b>

### REALIGNED FUNDS THROUGH BAYANIHAN ACT (FIGURES IN MILLION PHP)

FLO-ALS	10,411
GASS-MOOE	500

A total of PhP44M from Textbooks and Instructional Materials were reprogrammed for the provision of subsidy for the development, quality assurance and reproduction of locally-developed learning resources at the DepEd Schools Division Offices (SDO's) Nationwide.

**TOTAL FUNDS FOR BE-LCP 10,955**



**STATUS OF FUNDS FOR BE-LCP** (FIGURES IN MILLION PHP)

Downloaded funds amounting to Php 8,997M for 16 Regions for the implementation of Basic Education Learning Continuity Plan, Provision of Learning Resources

FUND SOURCE	FY 2019 Textbooks and Instructional Materials	FY 2019 Flexible Learning Options	FY 2019/2020 Flexible Learning Options	TOTAL DOWNLOADED FUNDS
PURPOSE	Provision of Subsidy for the Development, Quality Assurance and Reproduction of Locally-Developed Learning Resources at the DepEd Schools Division Offices (SDO's) Nationwide.	To transfer funds to support and provide Learning Resources for the Implementation of the Basic Education-Learning Continuity Plan (BE-LCP).	To cover funding requirements for the implementation of Basic Education Learning Continuity Plan, Provision of Learning Resources.	
CAR	1,600,000	13,786,000	239,316,000	254,702,000
NCR	3,200,000	81,861,000	633,261,000	718,322,000
REGION I	2,800,000	44,428,000	436,133,000	483,361,000
REGION II	1,800,000	31,364,000	354,720,000	387,884,000
REGION III	4,000,000	93,611,000	755,600,000	853,211,000
REGION IV-A	4,200,000	117,514,000	918,625,000	1,040,339,000
REGION IV-B	1,400,000	32,113,000	360,356,000	393,869,000
REGION V	2,600,000	64,469,000	603,961,000	671,030,000
REGION VI	4,000,000	71,950,000	626,401,000	702,351,000
REGION VII	3,800,000	70,204,000	630,195,000	704,199,000
REGION VIII	2,600,000	46,685,000	470,065,000	519,350,000
REGION IX	1,600,000	37,669,000	402,188,000	441,457,000
REGION X	2,800,000	44,940,000	439,988,000	487,728,000
REGION XI	2,200,000	46,333,000	450,478,000	499,011,000
REGION XII	1,800,000	42,136,000	435,821,000	479,757,000
CARAGA	2,400,000	28,056,000	329,815,000	360,271,000
<b>TOTAL</b>	<b>42,800,000</b>	<b>867,119,000</b>	<b>8,086,923,000</b>	<b>8,996,842,000</b>

Total downloaded funds	8,997
Remaining available funds	
Total funds in CO as buffer funds	1,041
Total funds to be transferred to BARMM	417
Remaining GAS-MOOE subject to the issuance of separate guidelines	500
<b>GRAND TOTAL</b>	<b>10,955</b>










• Issuance of DO 15, s. 2020 on expanding the policy guidelines on the use of school MOOE and other program funds

With the suspension of the graduation rites, recognition activities, and face-to-face classes, funds originally intended for these activities are proposed to be reprogrammed to BE-LCP requirements.

**Total MOOE: 24,164**

At least 30% of the total School MOOE  
Balance to be used for BE-LCP 7,249

(FIGURES IN MILLION PHP)

EXISTING GUIDELINES ON MOOE	EXPANDED GUIDELINES ON MOOE
 <p><b>Procurement of semi-expendable property items worth less than Php 15,000.00</b> (including Technical-Vocational-Livelihood and science classes consumables) <b>as provided in the Government Accounting Manual (GAM) issued by the Commission on Audit (COA)</b></p>	 <p><b>Production and reproduction, and distribution of alternative delivery modules</b></p>
 <p><b>Minor repairs of facilities, building and grounds maintenance necessary for the upkeep of the school</b></p>	 <p><b>Development of home learning guide</b></p>
 <p><b>Graduation rites, moving up or closing ceremonies and recognition activities</b></p>	 <p><b>Production and distribution of IECs to promote minimum health standard</b></p>
 <p><b>Activities identified in the approved School Improvement Plan (SIP) and specifically determined in the Annual Implementation Plan (AIP)</b></p>	 <p><b>Personal Protective Equipment</b></p>
	 <p><b>Maintenance of respiratory and hand hygiene/ WASH; rehabilitation of water and sanitation facilities; and minor</b></p>

**For Non-IUs**

In the event that the principal or schools' accountable officer has unliquidated cash advances and **cannot receive additional cash advance**, and when it would not be possible to transact with the School Division Office (SDO) concerned given the declaration or imposition of community quarantine during public emergencies, **the SDO, on behalf of the schools, may procure items using the MOOE funds**, subject to existing budgeting, accounting, and auditing rules and regulations.

Implementing Units (IU) and Non-IUs will have to determine the priorities in the use of funds without compromising the health and safety of learners and teaching and non-teaching personnel in schools. Given the limited resources, School Heads are encouraged to assess their "hierarchy of needs" and align the Annual Implementation Plan (AIP) for BE-LCP requirements.

## EXTERNAL FUNDS

The DepEd alongside Local Government Units, Government agencies, local organizations and private sectors shall work together to help DepEd deliver quality education to our learners, as well as, the teachers and all education personnel while ensuring their health and safety.

### Align Special Education Fund (SEF) with BE-LCP

- The SEF is specifically designated by law to be used for the benefit of public elementary and secondary schools, and is maintained by the LGU as a special fund that is separate and distinct from the General Fund of the LGU.
- Based on Section 235 of R.A. No. 7160 "every province or city, or a municipality, is authorized to levy and collect an annual tax of one percent (1%) on the assessed value of real property, which shall be in addition to the basic real property tax". The proceeds of that additional one percent levy "shall exclusively accrue to the Special Education Fund (SEF).
- Assuming that some planned activities and projects on School Activities for SY 2020-2021 will be postponed, cancelled or suspended due to the pandemic, at least 30% of the remaining SEF funds is assumed to be utilized for the BE-LCP.

**Total SEF:** **10,163**

At least 30% of the total Special Education Fund Balance to be used for BE-LCP **3,049**

(FIGURES IN MILLION PHP)

## EXTERNAL PARTNERSHIPS

- DepEd Regional and Division offices initiate efforts to seek for external partners to aid the BE-LCP. As External Partnerships have been proven to be an effective means to augment education-related gaps, these partnerships established or forged by DepEd Regional and Division offices may aid the BE-LCP.
- These are external partners like LGUs, NGAs, NGOs, local organizations and groups, private individuals, and private sector who provide goods both in cash and in kind that are beneficial to meet the needs of the learners and teachers.
- Some of the LGUs who expressed support to the BE-LCP
  - The Provinces of Cagayan, Isabela, Nueva Viscaya, and Aklan
  - The Cities of Manila, Pasig, Quezon, Taguig, Iloilo, Guihulngan, Ilagan, Tuguegerao, Cauayan, and Tagum

REGION	LGU AND OTHER POLITICAL LEADERS	BARANGAY/ COMMUNITY LEADERS	OTHER GOVERNMENT AGENCIES	OTHER PROFESSIONALS	BROADCASTING/ TELECOMMUNICATIONS NETWORK	OTHER ORGANIZATIONS/ COMPANIES
CAR	✓	✓	✓	✓	✓	✓
NCR	✓	✓	✓	✓		✓
Region I	✓	✓	✓	✓		
Region II	✓	✓	✓	✓	✓	✓
Region III	✓	✓		✓	✓	
Region IV A		✓			✓	✓
Region IV B		✓	✓		✓	✓
Region V				✓	✓	✓
Region VI	✓	✓		✓	✓	✓
Region VII	✓	✓	✓	✓	✓	✓
Region VIII	✓	✓	✓	✓	✓	✓
Region IX	✓		✓		✓	✓
Region X	✓					
Region XI	✓	✓	✓	✓	✓	✓
Region XII	✓			✓		✓
CARAGA	✓	✓	✓	✓	✓	✓
BARMM	✓			✓		✓

REGION	ICT EQUIPMENT	RADIO / TV / INTERNET BASED INSTRUCTIONS	MINIMUM HEALTH STANDARD SUPPORT (PPE, ETC)	MODULES (PRODUCTION AND PRINTING)	PERSONNEL ASSISTANCE (TEACHER VOLUNTEERS, ETC)	FINANCIAL ASSISTANCE (DONATIONS, ETC)
CAR	✓	✓	✓	✓	✓	
NCR	✓	✓	✓	✓	✓	✓
Region I		✓	✓	✓	✓	✓
Region II	✓	✓	✓	✓	✓	✓
Region III	✓	✓	✓		✓	
Region IV A	✓		✓	✓	✓	✓
Region IV B	✓	✓	✓	✓	✓	✓
Region V	✓	✓	✓		✓	✓
Region VI	✓	✓	✓	✓	✓	✓
Region VII	✓	✓	✓	✓	✓	✓
Region VIII	✓	✓	✓	✓	✓	
Region IX		✓	✓	✓		✓
Region X		✓				
Region XI	✓	✓	✓	✓	✓	✓
Region XII	✓		✓	✓	✓	
CARAGA	✓	✓	✓	✓	✓	
BARMM						✓

Source: MANCOM June 4, 2020

## SUMMARY OF BE-LCP FUNDING REQUIREMENT (FIGURES IN MILLION PHP)

PARTICULARS	IDEAL	CONSERVATIVE
LCP Scenario Total Funding Requirements	433,740	105,003
Less Available Funding Sources	39,062	39,062
Net Available Balances of Identified PAPs	17,759	17,759
Net committed funds from other PAPs that were realigned for the BE-LCP	10,911	10,911
30% of the total School MOOE Balance to be used for BE-LCP	94	94
Sub Total of Funds Available in Central Office	28,764	28,764
30% of the total School MOOE Balance to be used for BE-LCP	7,249	7,249
30% of the total Special Education Fund (SEF) Balance to be used for BE-LCP*	3,049	3,049
Sub Total of Funds Available in Regions, Division, and Schools	10,298	10,298
Brigada Eskwela		
LCP Net Total Funding Requirements	394,768	65,941

Considering that schools will still have to spend for essential operations and administrative overhead expenses, thus needing available funds for these expenses, at least 30% of the total School MOOE and SEF balances will be realigned to BE-LCP.

FUNDING REQUIREMENTS (FIGURES IN MILLION PHP)				LESS INTERNAL AND EXTERNAL FUNDING SOURCES				BALANCES	
LCP COMPONENT	PROGRAMS AND PROJECTS (PAPS)	FUNDING REQUIREMENTS <b>IDEAL</b>	FUNDING REQUIREMENTS <b>CONSERVATIVE</b>	NET AVAILABLE BALANCE (as of June 10, 2020)	REALIGNED FROM OTHER PAPS	30% OF SCHOOL MOOE	30% OF SEF	NET FUNDING REQUIREMENTS <b>IDEAL</b>	NET FUNDING REQUIREMENTS <b>CONSERVATIVE</b>
Learning Delivery Modes, Technologies and Strategies	Modules, Textbooks and Other Instructional Materials	74,580	50,434	2,465	10,411	7,343	3,155	51,206	27,060
	DepEd Computerization Program (DCP)	171,263	30,677	3,677				167,586	27,000
	SUB TOTAL - LCP Component 1	245,843	81,111	6,142	10,411	7,343	3,155	218,792	54,060
Professional Development of Teachers and School Leaders for Multi Modal Learning Delivery	Human Resource Development for Personnel in Schools and Learning Centers	1,275	1,275	1,275				-	-
	Teacher Quality and Development Program	29	29	29				-	-
	SUB TOTAL - LCP Component 2	1,304	1,304	1,304				-	-
Minimum Health Standards	<b>Health Standards - Infrastructure</b>	<b>138,182</b>	<b>15,113</b>	<b>10,313</b>				<b>127,869</b>	<b>4,800</b>
	Regular BEF	15,113	15,113	10,313				4,800	4,800
	Priority School Health Facilities	123,069						123,069	-
	<b>Health Standards - Non Infrastructure</b>	<b>48,411</b>	<b>7,475</b>		<b>500</b>			<b>47,911</b>	<b>6,975</b>
	SUB TOTAL - LCP Component 3	186,593	22,588	10,313	500			175,780	11,775
<b>GRAND TOTAL of LCP Components 1, 2, and 3</b>		<b>433,740</b>	<b>105,003</b>	<b>17,759</b>	<b>10,911</b>	<b>7,343</b>	<b>3,155</b>	<b>394,572</b>	<b>65,835</b>