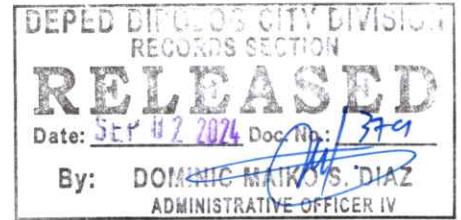




Republic of the Philippines  
**Department of Education**  
 REGION IX – ZAMBOANGA PENINSULA  
 SCHOOLS DIVISION OF DIPOLOG CITY



30 August 2024

**DIVISION MEMORANDUM**  
 No. 379 s. 2024

**CORRIGENDUM TO DIVISION MEMORANDUM NO. 340, S. 2024  
 TITLED “FORMULATION OF SPECIAL EDUCATION FUND (SEF)  
 3-YEAR PLAN CY 2025-2027”**

To: **Assistant Schools Division Superintendent  
 Chiefs, CID, and SGOD  
 Terence Eyre B. Belangoy  
 Marie Antoinette F. Nazareth, Planning Officer III  
 Select Division Personnel  
 All Others Concerned**

- In relation to the development of the Dipolog City Basic Education Status Report, all programs funded under Special Education, as outlined in Joint Circular No. 1, s. 2017 and Joint Circular No. 1, s. 2020, are requested to submit a Situationer, including data interpretation, along with proposed Programs, Projects, and Activities (PPAs). These submissions will serve as the foundation for crafting and prioritizing the education plan.

Below is the suggested template:

Situationer:							
Narrative indicating the situation of learners, teachers, and schools with data interpretation							
PPAs:							
Program/ Project/ Activity	Budgetary Requirement	Fund Sources			Calendar Year		
		HRD	PSF	SEF	2025	2026	2027
Salaries of LSB Teaching Personnel	40 LSB X 11,000/month X 10mos = P4,400,000.00			4.4M			

- All program coordinators are reminded of JC No. 1, s. 2017, Section 4.1, which states that the *SEF shall be net of the budgetary provision for the same or related item(s) in the budget.* Submission of these documents is required on or before 06 September 2024 to the Planning and Research Section personnel.
- Enclosed are the Joint Circulars and a list of Program Coordinators for your reference and guidance. For clarifications and inquiries, you may contact Jesel B. Chiu, LSB TWG Focal.
- Immediate dissemination of this memorandum is desired.

**MA. LIZA R. TABILON EdD., CESO V**  
 Schools Division Superintendent

Encl.: Joint Circulars | Program Coors  
 Reference: As stated  
 To be indicated in the Perpetual Index  
 under the following subjects:  
 SGOD CID

JBC/20240830-DM-SEF  
 SGOD-SMN/ August 30, 2024



Address: Purok Farmers, Olingan, Dipolog City  
 Email: dipolog.city@depd.gov.ph  
 Website: www.depddipolog.net  
 Facebook: DepEd Tavo – Division of Dipolog City



Republic of the Philippines  
**Department of Education**  
 REGION IX – ZAMBOANGA PENINSULA  
 SCHOOLS DIVISION OF DIPOLOG CITY

**LIST OF PROGRAM COORDINATORS**

<b>PROGRAMS</b>	<b>COORDINATORS</b>
<b>JC No. 1, s. 2017</b>	
Operation and Maintenance of Public Schools (Compensation of locally-hired teachers)	PO III Marie Antoinette F. Nazareth AO IV Love L. Ricafort
Construction and Repair of School Buildings (including titling of school sites)	Engr. Christopher Ace B. Bael EPS Ronillo S. Yarag
Facilities and Equipment (Science and IT)	EPS Cherilyn R. Allen ITO III Jose Mari Apilan
Educational Research	SEPS Terence Eyre B. Belangoy
Purchase of Books and Periodicals	EPS Serapino Estebat
Sport Development	EPS Ronillo S. Yarag
<b>JC. No. 1, s. 2020</b>	
National Feeding Program (including health examination, vaccination and deworming, GPP, WASH and others)	Dentist II Clees Paul Z. Tabiliran Dentist II Jayrick Balagbagan Nurse II Chris Rey VIII A. Herrera
Scouting Activities	SEPS Crispo V. Gahisan PSDS Vilma C. Velasco
Campus Journalism	EPS Cherry Mae B. Eltanal EPS Riela Angela C. Josol
Parent-Teacher Association	SEPS Crispo V. Gahisan EPS II Jesel B. Chiu
Student Council Government Activities	PDO I Andrew Homil G. Elumbaring PDO I Cielbert E. Dondoyano Jr.

**Other Programs**

<b>PROGRAMS</b>	<b>COORDINATORS</b>
<b>Inclusive Education</b>	
Alternative Learning System	PSDS Jovencia M. Samante
Special Education	PSDS Maria Lisa E. Valdehueza
Indigenous Peoples Education	PSDS Olalio de los Sants
MADRASAH	PSDS Vilma C. Velasco
<b>Priority Program</b>	
National Reading Program	EPS Cherry Mae B. Eltanal EPS Riela Angela C. Josol
National Math Program	EPS Edgardo S. Cabalida
Technical-Vocational-Livelihood	EPS Dexter A. Elumba



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

**Joint Circular (JC) No. 1, s. 2017**

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

**SUBJECT :** **REVISED GUIDELINES ON THE USE OF THE SPECIAL EDUCATION FUND (SEF)**

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**1.0 Background**

Under Republic Act (RA) No. 7160 (Local Government Code [LGC] of 1991), a province or city, or a municipality within the Metropolitan Manila Area, may levy and collect an annual tax of one percent (1%) on the assessed value of real property in addition to the basic real property tax. The additional 1% tax on real property collected in the province is shared equally by the province and the municipality within its territorial jurisdiction. On the other hand, cities keep all of their collection. The proceeds from this special levy accrue to the SEF and are automatically released to the LSBs.

The SEF provides the source of funds for the supplementary annual budgetary needs for the operation and maintenance of public schools within the province, city, or municipality through an annual SEF Budget. The formulation, approval, and utilization of the SEF Budget are the responsibility of the individual LSB in each province, city or municipality.

Previous circulars jointly issued by the DepEd, DBM, and DILG provide the general guidelines on the use of the SEF in implementation of RA No. 7160. Given the observed practices in the utilization of the SEF and current developments in the basic education sub-sector, particularly the K to 12 and early childhood care and development (ECCD) programs, there is a need to

reiterate and refocus the policies on the use of the SEF to better support the supplementary budgetary needs of schools<sup>1</sup> and learning centers.<sup>2</sup>

## 2.0 Purpose

- 2.1 To update the policies and guidelines contained in previous JCs of the DepEd, DBM, and DILG (JC No. 1 s. 1998, JC No. 1-A s. 2000, JC No. 1-B s. 2001 and JC No. 4 s. 2001) on the use and purpose of the SEF as provided under RA No. 7160 and its Implementing Rules and Regulations (IRR); and
- 2.2 To ensure a more strategic and efficient utilization of resources for priority programs and projects which would complement, as well as reinforce, the budgeting priorities at the different levels of decision-making.

## 3.0 Legal Bases on the Use of the SEF

- 3.1 Section 272 of RA No. 7160 provides that the SEF shall be allocated to the following:
  - 3.1.1 Operation and maintenance of public schools;
  - 3.1.2 Construction and repair of school buildings;
  - 3.1.3 Facilities<sup>3</sup> and equipment;
  - 3.1.4 Educational research;<sup>4</sup>
  - 3.1.5 Purchase of books<sup>5</sup> and periodicals;<sup>6</sup> and
  - 3.1.6 Sports development.
- 3.2 Further, Section 100 (c) of the same law provides that the annual school board budget shall give priority to the following:

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<sup>1</sup> An educational institution, private and public undertaking educational operation with a specific age-group of pupils or students pursuing defined studies and levels, receiving instruction from teachers, usually located in a building or group of buildings in a particular physical or cyber site. *Source: IRR for RA No. 9155 (Governance of Basic Education Act).*

<sup>2</sup> Refers to a physical space to house learning resources and facilities of a learning program for out-of-school youth and adults. It is a venue for face-to-face learning activities and other learning opportunities for community development and improvement of the people's quality of life. This may also be referred to as "Community Learning Center" authorized or recognized by the DepEd. *Source: IRR for RA No. 10533 (Enhanced Basic Education Act of 2013).*

<sup>3</sup> All physical properties of a school, consisting of the grounds, buildings and the various facilities within the school grounds and inside the school buildings, *i.e.*, school sites, school buildings, school furniture and equipment.

<sup>4</sup> A variety of research methods, which seeks to evaluate/investigate different aspects of education including, but not limited to, student learning, teaching methods, teacher training, and classroom dynamics and behavioral patterns in pupils/students, teachers, and other stakeholders in schools.

<sup>5</sup> A printed non-periodical publication of at least forty-eight (48) pages, exclusive of cover pages, published in the country and made available to the public.

<sup>6</sup> Published work that appears in a new edition on a regular schedule, such as, but not limited to, newspapers, magazines, newsletters, literary journals or learned journals, or yearbooks.

- 3.3.1 Construction, repair, and maintenance of school buildings and other facilities of public elementary and secondary schools;
  - 3.3.2 Establishment and maintenance of extension classes where necessary; and
  - 3.3.3 Sports activities at the division, district, municipal, and barangay levels.
- 3.4 Section 7 (b) of RA No. 10410, otherwise known as the "Early Years Act of 2013", provides that LGUs shall include allocations from their SEF for the ECCD Program.

#### **4.0 Allowable Expenses Chargeable Against the SEF**

- 4.1 In all instances, the allocation for the following expenditure items chargeable against the SEF **shall be net of the budgetary provision for the same or related item(s) in the budget for the DepEd and the ECCD Council**, and that which may be funded out of the Special Purpose Funds :

##### 4.1.1 Operation and maintenance of public schools:

- 4.1.1.1 Payment of compensation/allowances of teachers locally-hired in elementary and secondary schools identified to have shortages per the teacher deployment analysis of DepEd; the rates of compensation/allowances shall be determined by the LSB based on funds available, but not to exceed the salary schedule being implemented by the local government unit (LGU) concerned: Provided, that for the purpose of hiring teachers chargeable against the SEF, the LSB in each province, city or municipality shall utilize the list found in the Registry of Qualified Applicants (RQA)<sup>7</sup>;
- 4.1.1.2 Payment of salaries/wages of utility workers and security guards hired in public elementary and secondary schools which have not been provided such position in the DepEd budget; and
- 4.1.1.3 Payment of expenses pertaining to the operation of schools, which may include utilities and communication expenses.

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<sup>7</sup> Official list of applicants who obtained an overall score of seventy (70) points and above based on the criteria set and as a result of the evaluation and selection processes of the DepEd

#### 4.1.2 Construction and repair of school buildings:

4.1.2.1 Construction, repair and maintenance of school buildings and other facilities for public elementary and secondary schools, which are deemed to have shortage of classrooms or of other facilities, as the case may be, per DepEd classroom deployment analysis, subject to existing standards/specifications set by DepEd and/or Department of Public Works and Highways; furthermore, this item shall be given priority in the SEF Budget; and

4.1.2.2 Acquisition and titling of school sites.

#### 4.1.3 Facilities and equipment:

4.1.3.1 Acquisition of laboratory, technical and similar apparatus, and information technology equipment and corollary supporting services (e.g. internet connection, maintenance, etc.), subject to the prevailing requirements and specifications set by the DepEd.

#### 4.1.4 Educational research:

4.1.4.1 Educational research other than the research subject areas funded in the DepEd budget, subject to the prevailing policies and guidelines of the DepEd.

#### 4.1.5 Purchase of books and periodicals:

4.1.5.1 Purchase of library books and periodicals for the libraries of the different elementary and secondary schools in the province, city, and municipality, and purchase of instructional materials, workbooks and textbooks needed by public elementary and secondary schools, subject to the prevailing policies and guidelines of the DepEd.

#### 4.1.6 Sports development:

4.1.6.1 Expenses for school sports activities at the national, regional, division, district, municipal and barangay levels, as well as for other DepEd related activities, subject to the prevailing requirements and specifications set by the DepEd.

4.1.7 Funding for the ECCD Program, particularly for the following purposes:

- 4.1.7.1 Direct services related to the implementation of the ECCD program, such as salaries/allowances of locally-hired Child Development Teachers and/or Day Care Workers, etc.;
- 4.1.7.2 Organization and support of parent cooperatives to establish community-based ECCD programs;
- 4.1.7.3 Provision of counterpart funds for the continuing professional development of ECCD public service providers;
- 4.1.7.4 Provision of facilities for the conduct of the ECCD Program; and
- 4.1.7.5 Payment of expenses pertaining to the operations of National Child Development Centers, including, but not limited to, utilities (*i.e.* electricity and water expenses) and communication (*i.e.* telephone expenses).

## **5.0 Planning and Budgeting for the SEF**

- 5.1 The LSB shall formulate a three-year program indicating strategic prioritization policies in the allocation of the SEF to schools taking into consideration equitable sharing, priority needs and such factors as enrollment ratio, distance of the schools, performance, drop-out rate, and location of schools, as well as the goals and objectives of the LGU's Comprehensive Development Plan (CDP), and the expenditures, programs, projects and activities in the LGU's Local Development Investment Program (LDIP) prior to the formulation and preparation of its Annual Budget for the incoming year. It is understood that the DepEd representative to the LSB shall be responsible for coordinating municipal/city school plans with that of the province and ensuring that the School Improvement Plan (SIP) and the Division Education Development Plan (DEDP) are formulated collaboratively with the stakeholders in the community.
- 5.2 The LSB in each province, city, or municipality shall be responsible for the preparation and approval of the annual budgetary requirements of the public schools based on the DepEd-approved SIP and DEDP in the implementation of ECCD Program, kindergarten, elementary and secondary, formal and non-formal education programs, chargeable to their respective SEFs.

- 5.2.1 All expenditure items to be included in the SEF Budget shall be among those provided under Section 4.0 hereof and contained in the approved SIP and DEDP.
- 5.2.2 The SEF Budget shall be presented by program, activity and project (P/A/P), by allotment class and per school using SEF Budget Preparation Form No. 1 (Annex A).
- 5.2.3 The provincial SEF Budget shall, as much as possible, fill the funding gap in the needs of all the public schools covered by the province.
- 5.2.4 The corollary budget allocation shall be complementary to the budget of the national programs.
- 5.3 The LSB shall consider the following in the preparation of the SEF Budget:
  - 5.3.1 Recommendation of the DepEd PSDS and SDS as well as the priorities indicated in the SIPs and DEDPs vis-à-vis the information from the DepEd Regional Office (RO) on the allocation of each school from the National Budget for the current year and the ensuing year as contained in the National Expenditure Program;
  - 5.3.2 The report of the school heads on the state of education at the start of every school year, which will provide an annual progress report on the SIP and cover, among others, the basic education performance indicators and audited financial reports of his/her school, including funds it received during the previous school year from national, local, and community-based sources, as well as the disposition of these funds; and
  - 5.3.3 The relevant expenditures, P/A/Ps of the current LDIP and Annual Investment Program of the LGU.
- 5.4 The approval of the SEF Budget shall be through an LSB Resolution, signed by the Chair and Co-Chair and majority of all its members, pursuant to Section 100 (b) of RA No. 7160.
- 5.5 The preparation and approval of the SEF Budget for the ensuing year shall be guided by the following schedule of activities:

Activities	Person/s Responsible	Indicative Timelines
<p>Submit a report covering the period January 1 to December 31 of the preceding year to the LSB and DepEd Central Office (CO) containing the following information:</p> <ol style="list-style-type: none"> <li>1. Amount of resources allocated to the individual schools from the annual appropriations of the national government (DepEd budget, allocation from the SPFs, and from other items);</li> <li>2. Results of analysis of teacher shortage or teacher : student ratio by school;</li> <li>3. Schedule of construction of classroom by school from all sources / funds; and</li> <li>4. Indicators of school performance including National Achievement Test (NAT) results and drop-out rates.</li> </ol>	DepEd SDS	Not later than March 31 of the current year
<p>Submission to the LSB of the certified statement containing the following:</p> <ol style="list-style-type: none"> <li>1. actual SEF Income for the immediately preceding fiscal year;</li> <li>2. actual SEF income for the first two quarters of the current year;</li> <li>3. the estimated SEF income for the last two quarters of the current year; and</li> <li>4. the annual estimates for the ensuing year.</li> </ol>	Local Treasurer and Local Accountant	Not later than July 15 of the current year
Formulate and issue budget prioritization policies and tentative budget ceilings per municipality/city/province thru a Budget Call	LSB	Not later than July 31 of the current year

<b>Activities</b>	<b>Person/s Responsible</b>	<b>Indicative Timelines</b>
Submission by elementary and secondary schools of requests for funding for the ensuing budget year to the DepEd PSDS (for municipal school boards) or the SDS concerned (for city school boards).	Heads of elementary (including kindergarten) and secondary schools	Not later than August 31 of the current year
<p>Consultation / Discussion / Hearing with schools concerned and other stakeholders;</p> <p>Consolidation of budget requests from all schools in the LGU (city / municipality) for the ensuing budget year.</p>	DepEd PSDS and SDS	September 1 to September 30 of the current year
Review and approval of the SEF Budget by for the ensuing year through an LSB Resolution approved by the majority of all LSB members.	Municipal/City LSB	Not later than October 31 of the current year (Earlier approval of SEF Budget for municipalities will allow Provincial LSBs to consider augmentation to municipalities in the review of the provincial SEF Budget)
<p>Submission of the following to the Provincial LSB:</p> <ol style="list-style-type: none"> <li>1. Consolidated approved municipal/city SEF Budgets; and</li> <li>2. List of proposals not funded in the municipal/city SEF Budgets</li> </ol>	DepEd SDS	Not later than seven (7) days after the approval of the SEF Budget
<p>Review of proposals not funded in the approved SEF Budget of the City/Municipality taking into consideration the priorities contained in the DEDP.</p> <p>Approval of the Provincial SEF Budget by Province through an LSB Resolution approved by the majority of all LSB members.</p>	Provincial LSB	Not later than November 30 of the current year

<b>Activities</b>	<b>Person/s Responsible</b>	<b>Indicative Timelines</b>
Submission of approved SEF Budgets to DepEd Central Office	DepEd SDS	Not later than December 31 of the current year

## **6.0 Monitoring, Transparency and Accountability in the Allocation and Utilization of the SEF**

6.1 To promote and enhance transparency and accountability in the allocation and utilization of the SEF, the parties concerned shall comply with the following:

<b>Activities and Documents</b>	<b>Person/s Responsible</b>	<b>Indicative Timelines</b>
Furnish the Local Budget Officer, the Local Accountant, and the Local Treasurer a copy of the SEF Budget as basis for disbursement or certification of availability of funds and for recording purposes	LSB	Not later than seven (7) days after the approval of the SEF Budget
Submit quarterly and annual reports using the SEF Budget Accountability Form No. 1 (Annex B) on SEF utilization, as prepared by the Local Accountant, to the DepEd CO, through appropriate channels, copy furnished the local sanggunian concerned and Regional Offices of the DBM and DILG.  The appropriate DepEd offices shall prepare the consolidated provincial and regional reports.	LSB  DepEd representative in the LSB	For quarterly reports, not later than the 20 <sup>th</sup> day after the end of the quarter and for annual reports, not later than the 15 <sup>th</sup> day of February of the following year
Post the utilization report of the SEF Budget in the website of the LGU and/or in at least three (3) conspicuous public places for transparency and accountability in compliance with the Full Disclosure Policy of the DILG	LSB	Pertinent deadline consistent with the Full Disclosure Policy of the DILG

6.2 It is understood that the utilization and disbursement of the SEF shall be in accordance with existing budgeting, accounting, and auditing rules and regulations.

6.3 Procurement charged to SEF shall follow the rules and procedures under RA No. 9184 (Government Procurement Reform Act), its IRR and Government Procurement Policy Board guidelines.

**7.0 Issues for Resolution**

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

**8.0 Separability Clause**

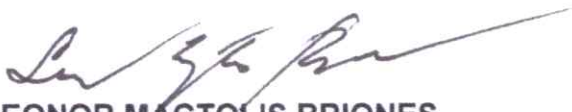
If, for any reason, any part or provision of this JC is declared invalid or unconstitutional, any part or provision not affected thereby shall remain in full force and effect.


**9.0 Repealing Clause**

All circulars on SEF that are not consistent with this JC are hereby repealed or amended accordingly.

**10.0 Effectivity**

This JC shall take effect immediately upon publication.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary  
Department of Education

  
**BENJAMIN E. DIOKNO**  
Secretary  
Department of Budget and Management



  
**ISMAEL D. SUENO**  
Secretary  
Department of the Interior and Local Government



January 19, 2017

**SEF Budget Preparation Form No. 1**

**INCOME AND EXPENDITURE ESTIMATES FOR FY \_\_\_\_\_**

Provincial/City/Municipal School Board of \_\_\_\_\_  
 Province/City/Municipality  
 (In P000)

<b>Estimated Income for Budget Year</b>	XXX
Additional One Percent (1%) Tax on Real Property .....	XXX
Add: Previous Years Unexpended Balances (including Continuing Appropriation) .....	XXX
<b>TOTAL</b>	<b>XXX</b>
Less: Continuing Appropriation	XXX
Net Amount Available for Appropriation	XXX

**Proposed Expenditures for Budget Year**

Rank	Program/Project/Activity*	Personal Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
<b>Total Expenditures for BY _____</b>		<b>XXX</b>	<b>XXX</b>	<b>XXX</b>	<b>XXX</b>
<b>Balance/Deficit</b>					<b>XXX</b>

**Prepared by:**

\_\_\_\_\_  
 Division Superintendent/Supervisor  
 Co-Chairman, LSB

SEF Budget Accountability Form No. 1

**REPORT of SEF UTILIZATION**

For the Quarter Ending \_\_\_\_

Province/City/Municipality \_\_\_\_\_

Receipt from SEF

P \_\_\_\_\_

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

**Personal Services**

_____	_____
_____	_____
_____	_____

**Maintenance and Other Operating Expenses**

_____	_____
_____	_____
_____	_____

**Capital Outlays**

_____	_____
_____	_____
_____	_____

**Financial Expenses**

_____	_____
_____	_____
_____	_____

**Sub-total  
Balance**

P \_\_\_\_\_  
=====

**Prepared by:**

\_\_\_\_\_  
Local Accountant

**Approved by:**

\_\_\_\_\_  
LCE, Chairman, LSB



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

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

Date: 27 AUG 2020

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

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

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


1.2 Operations and maintenance of public schools

1.2.1 Payment of compensation/allowances of locally-hired dentists and/or dental aide positions to serve in public elementary and secondary schools; Provided, that the rates of compensation shall be determined by the LSB based on funds available, but not to exceed the salary schedule being implemented by the local government unit concerned; Provided further, that the grant of Magna Carta benefits to said personnel shall be subject to the provisions of DBM-Department of Health (DOH) JC No. 1, s. 2012, as amended by DBM-DOH JC No. 1, s. 2016; Provided finally, that for the purpose of hiring dentists and/or dental aides positions chargeable against the SEF, the LSB in each province, city and municipality shall strictly comply with the existing Civil Service laws, rules and regulations;


1.2.2 Payment of expenses pertaining to the operation of schools, which may include, but not limited to, utilities, communication expenses, scouting activities (jamboree, camping, hiking, outdoor activities, scout trainings, and instructional drills/exercises) of the Boy Scouts of the Philippines and the Girl Scouts of the Philippines, programs to promote campus journalism, Parents-Teachers Association activities, Student Council Government Activities, and other extra-curricular activities that promote leadership and values as may be provided under the corresponding DepEd issuances. Such expenses may be included in the Maintenance and Other Operating Expenses allocation of schools;

1.2.3 Payment of dental supplies and other related expenses pertaining to the operation of dental facilities in public elementary and secondary schools; and

1.2.4 Establishment of dental facilities and acquisition of apparatus and/or equipment, subject to the prevailing requirements and specifications set by the DepEd, in consultation with the DOH.

2.0 Interpretation of the provisions of this JC shall be referred to the DepEd, DBM, and DILG for joint resolution. 

3.0 All other provisions of DepEd-DBM-DILG JC No. 1, s. 2017 that are not inconsistent with this JC shall remain in full force and effect.

4.0 If, for any reason, any part or provision of this JC is declared invalid or unconstitutional, the other parts or provisions not affected thereby shall remain in full force and effect. 

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

  
**LEONOR MAGTOLIS BRIONES**  
Secretary, DepEd

  
**WENDEL E. AVISADO**  
Secretary, DBM



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

AUG 27 2020



