



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
Schools Division of Cebu Province

**Office of the Schools Division
Superintendent**

August 12, 2021

DIVISION MEMORANDUM

No. 304, s. 2021

**SUBMISSION OF APPROVED LOCAL/MUNICIPAL SCHOOL BOARD BUDGET
FOR THE CALENDAR YEARS (CY) 2021 AND 2022 OF THE
FORTY-FOUR (44) MUNICIPALITIES**

To: Assistant Schools Division Superintendents
Chief Education Supervisors
Public Schools District Supervisors/Districts-in-Charge
Elementary/Secondary School Heads
All Others Concerned

1. This is to inform the field on the submission of the approved local/municipal school board budget (SEF) coming from the **44 municipalities** (machine copies only) for the **Calendar Years (CY) 2021 and 2022** to the SGOD Office for proper monitoring based on existing DepEd issuances and other existing laws as regards to Special Education Fund (SEF) utilization. However, submission shall be collected/done by the respective sub-offices.

2. As stipulated in RA 7160 (as amended), otherwise known as the Local Government Code of 1991, one percent (1%) of the real property tax collected by the municipality shall accrue to the Special Education Fund (SEF), and are automatically released to Local School Board/s (LSBs). The SEFs provide the source of funds for the supplementary annual budgetary needs for the operation and maintenance of schools and learning centers within the area or municipality.

3. The utilization of SEFs are primarily governed by the following issuances:

- 3.1 DepEd-DBM-DILG Joint Circular (JC) No. 1, s. 2017 dated January 19, 2017;
- 3.2 DepEd-DBM-DILG Joint Circular (JC) No. 1, s. 2020 dated August 27, 2020; and
- 3.3 DepEd-DBM-DILG Joint Circular (JC) No. 2, s. 2020 dated October 23, 2020.

4. District supervisors/LSB co-chairs (the most senior one, in case of municipalities with two (2) schools districts) are hereby advised to properly review the above-mentioned issuances to ensure proper utilization of their respective SEFs based on DepEd's priorities and immediate needs.

5. As stipulated in the existing circular (3.1), LSB co-chairs/district supervisors need to submit to the Division Office the quarterly/annual utilization reports using the SEF Budget Accountability Form1 (Annex B) as prepared by the Local Accountant/Treasurer, in this



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regard, such documents must also be submitted to the SGOD Office (Q1, Q2 & Q3 utilization reports).

6. Utilization reports (for the three quarters) and the approved School Board Budget/s for CY 2021 and 2022 shall be submitted to the SGOD Office (c/o suboffice) on or before November 15, 2021.

7. Reminder is hereby given that as regards to the SEF budget process/es, **September 1-30** shall be devoted to consultation, discussion and hearing with schools and other stakeholders about the next calendar year's school board budget; and not later than **October 31st** shall be the review and approval of the SEF budget for the ensuing calendar year through the passage of an LSB resolution with the approval by the majority of all the members of the LSBs.

8. For the CY 2022, priorities as regards to the allocation of SEF budget shall be for COVID-19 responses or COVID-related expenses, however, LSB co-chairs are hereby encouraged to allocate around ten (10) percent (%) of the budget for school site titling expenses especially in districts with school sites that are already owned by the Department of Education via tax (es) declaration.

9. Since sports activities are temporarily cancelled for the School Year (SY) 2021-2022, the funds intended for sports shall be allocated (if possible) to **educational/action researches**, purchase of books/periodicals followed by the other priorities of the local chief executive/municipal mayor.

10. Other areas in the SEF budgeting that should not also be forgotten in terms of allocation are the areas of **special education, early childhood education/kindergarten and the Alternative Learning System program** in the municipality.

11. Wide dissemination of and **strict compliance of this Memorandum** is hereby **directed**.


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