



Republic of the Philippines  
**Department of Education**  
 NATIONAL CAPITAL REGION

**REGIONAL MEMORANDUM**  
**ORD-2024-1077**

**TO :** **SCHOOLS DIVISION SUPERINTENDENTS**  
**ALL OTHERS CONCERNED**

**FROM :** **JOCELYN DR ANDAYA** *Chyf*  
**Director IV**

**SUBJECT :** **REITERATION OF THE DEPARTMENT OF EDUCATION (DEPED), DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) AND DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT (DILG) JOINT CIRCULAR No. 2, S. 2020 ON THE USE OF THE SPECIAL EDUCATION FUND**

**DATE :** **SEPTEMBER 13, 2024**

- Attached is **MEMORANDUM DM-CT-2024-304** dated August 22, 2024, from the Office of the Undersecretary for Curriculum and Teaching with the above-captioned subject, which is self-explanatory.
- DepEd field offices are enjoined to maximize the utilization of the SEF to provide learners with available and accessible Learning Resources that shall promote skills development.
- For your information and strict compliance.



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Republic of the Philippines  
**Department of Education**  
BUREAU OF LEARNING RESOURCES

Office of the Director

**MEMORANDUM**  
**BLR-2024-08-1598**

FOR : **GINA O. GONONG**  
Undersecretary for Curriculum and Teaching

THROUGH :  **ALMA RUBY C. TORIO**  
Assistant Secretary for Curriculum and Teaching

FROM :  **ARIZ DELSON ACAY D. CAWILAN**  
Director IV

SUBJECT : **TRANSMITTAL OF THE DRAFT MEMORANDUM ON THE REITERATION OF THE DEPARTMENT OF EDUCATION (DEPED), DEPARTMENT OF BUDGET AND MANAGEMENT (DBM), AND DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT (DILG) JOINT CIRCULAR NO. 2, S. 2020 ON THE USE OF THE SPECIAL EDUCATION FUND (SEF)**

DATE : **August 12, 2024**

This has reference to the request made during the House of Representatives' (HOR) hearing on the reiteration of the Department of Education (DepEd), Department of Budget and Management (DBM), and Department of Interior and Local Government (DILG) Joint Circular No. 2, s. 2020 on the use of the Special Education Fund (SEF).

In this connection, this Office is respectfully forwarding the draft memorandum for your consideration and approval.

*Attached: as stated*

LRQAD-08-2024-\_\_\_



(BLRM) Ground, Bonifacio Building, DepEd Complex, Meralco Avenue, Pasig City; (02) 8634-1072; 8634-0901; 8634-1054;  
(BLRC) Ecotech Compound Sudlon, Lahug, Cebu City; (032) 230-7939; (032) 230-7948  
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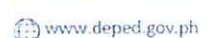
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Republic of the Philippines  
**Department of Education**  
BUREAU OF LEARNING RESOURCES

Office of the Director

**MEMORANDUM**  
**BLR-2024-08-1598**

FOR : **GINA O. GONONG**  
Undersecretary for Curriculum and Teaching

THROUGH : **ALMA RUBY C. TORIO**  
Assistant Secretary for Curriculum and Teaching

FROM : **ARIZ DELSON ACAY D. CAWILAN**  
Director IV

SUBJECT : **TRANSMITTAL OF THE DRAFT MEMORANDUM ON THE REITERATION OF THE DEPARTMENT OF EDUCATION (DEPED), DEPARTMENT OF BUDGET AND MANAGEMENT (DBM), AND DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT (DILG) JOINT CIRCULAR NO. 2, S. 2020 ON THE USE OF THE SPECIAL EDUCATION FUND (SEF)**

DATE : **August 12, 2024**

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Republic of the Philippines  
**Department of Education**

OFFICE OF THE UNDERSECRETARY FOR CURRICULUM AND TEACHING

**MEMORANDUM**

**DM-CT-2024- 304**

**TO :** ALL REGIONAL DIRECTORS  
SCHOOLS DIVISION SUPERINTENDENTS

**FROM :** ALMA RUBY C. TORIO  
Assistant Secretary for Curriculum and Teaching  
Officer-in-Charge  
Office of the Undersecretary for Curriculum and Teaching

**SUBJECT :** REITERATION OF THE DEPARTMENT OF EDUCATION (DEPED), DEPARTMENT OF BUDGET AND MANAGEMENT (DBM), AND DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT (DILG) JOINT CIRCULAR NO. 2, S. 2020 ON THE USE OF THE SPECIAL EDUCATION FUND (SEF)

**DATE :** August 22, 2024

The Department of Education (DepEd), through this Office, reiterates the guidelines outlined in the **Joint Circular No. 2, s. 2020** titled *Addendum No. 2 [Clarification to DepEd-DBM-DILG Joint Circular No. 1, series of 2017 dated January 19, 2017, entitled, "Revised Guidelines on the Use of the Special Education Fund (SEF)"]* issued by the Department of Education (DepEd), Department of Budget and Management (DBM), and Department of Interior and Local Government (DILG) relative to the utilization of the Special Education Fund (SEF) on the acquisition of learning resources (LRs).

Provisions as provided in the Joint Circular shall be observed in the use of the SEF that shall be utilized for the procurement of LR's.

The DepEd field offices are reminded to strictly adhere to the following guidelines set which clarifies allowable expenses chargeable against the SEF:

**Accordingly, the following expenditures are hereby clarified as allowed to be charged against the SEF, net of whatever DepEd may provide for similar expenses through its own budget and subject to the provisions of item 5.0 of DepEd-DBM-DILG JC No. 1, s. 2017 dated January 19, 2014**

**2.1 Operation and maintenance of public schools**

**2.1.1 Payment for the costs and expenses in connection with the acquisition, production, reproduction, and printing of learning materials for the learners such as self-learning modules, textbooks, activity sheets, and study guides/manuals approved by DepEd.**



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Field offices are encouraged to refer to the approved lists of LRs through the existing DepEd issuances and the titles indicated in the consolidated priority list for supplementary learning resources (SLRs) when procuring LRs using the SEF.

Existing DepEd issuances include DepEd Order No. 35, s. 2019 or the “*2019 List of Approved Supplementary Learning Resources*” and DM-OUCT-2024-103 or the “*List of Supplementary Learning Resources (SLRs) Based on the Results of the Market Scoping Activity Conducted by the Department of Education (DepEd) in coordination with the National Book Development Board (NBDB) and Regional Offices (ROs) and the List of Passed Reading Resources (RRs) for Enrichment for the National Reading Program (NRP)*”. These lists serve as references, without the need of further content evaluation, to ensure that quality and relevant LRs are acquired. You can access the lists through the following link: <https://tinyurl.com/DepEdListofLRs>.

DepEd field offices are enjoined to maximize the use of the SEF to provide learners with available and accessible LRs that shall promote skills development as well as develop the ability to use these resources efficiently and effectively.

For any query or clarification, please coordinate with the **Bureau of Learning Resources (BLR)-Quality Assurance Division (QAD) (Attention: Robert P. Martin)** at telephone numbers (02) 8631-9294/8634-1054 or email address at [blr.lrqad@deped.gov.ph](mailto:blr.lrqad@deped.gov.ph) copy furnish [blr.od@deped.gov.ph](mailto:blr.od@deped.gov.ph).

For your information and strict compliance.

*Copy furnished:*

**ATTY. REVSEE A. ESCOBEDO**  
*Undersecretary for Operations*