

# 2021 DepEd Budget

and the Shift to the Basic Education-Learning  
Continuity Plan in response to COVID-19



# 2021 DEPED BUDGET

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***“Whatever is happening in the country, whatever challenges we are facing, education must continue. Education cannot wait; our learners cannot wait. We continue with the process so we can give hope and continuity, and contribute to the normalization of activities in the country.”***

*Sec. Leonor Magtolis Briones during the High-Level Social Development Goals Action Event on Education.  
United Nation Headquarters, New York City, June 2018.*



*Department of Education's Officials after the 2021 Budget Hearing at the House of Representatives, September 15, 2020*

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# Foreword



**Leonor Magtolis Briones**

Secretary of the Department of Education



**N**ot even the greatest mind in this era imagined that in our lifetime we will be hit by a pandemic. No one has prepared for what the pandemic had brought and in a span of three months after its outbreak, we were confined in our homes, figuring out how to contain the virus and prevent it from spreading. Almost a year since its first outbreak in the Philippines, we are still confined in our own safe bubbles.

2020 was a challenging year for our agency and for our stakeholders. Although it was a tumultuous year, we keep on pushing through to cope with the situation and continue to deliver basic quality education to our Filipino learners.

The Finance sector of the Department has been greatly affected by the pandemic as with all the changes in the programs, projects, and activities, came changes in the budget, given that we were working on a budget that was designed for the face-to-face classes. Although with a limited budget, the Finance sector was able to realign, reprogram, and re-appropriate the existing budget to fit the new funding requirement for the Basic Education Learning Continuity Plan. All these were made with the support from the Congress, Senate, and Department of Budget and Management, under the provisions of the Bayanihan to Heal as One Act.

“  
***For now, off to a brave new world, in the service of our Filipino learners.***  
”

The 2021 Department of Education Budget magazine serves as a testament to our commitment to our Filipino learners: that whatever crisis we face, we will continue to find ways to assure that we will continue our service and performance to deliver quality, accessible, relevant and liberating basic education for all. Included in the magazine is not only the Department's 2021 Budget and its budget and expenditure priorities, but it also contains its milestones in 2020.

There will still be bumps along the way as we continue to adjust to the new normal and strive for a better normal. The war with the virus is not over yet. For now, off to a brave new world, in the service of our Filipino learners.

# Terminologies

## Allotment

Authorization issued by the Department of Budget and Management (DBM) to an agency, permitting the agency to commit/incur obligation and/or pay out funds within a specified period of time within the amount specified through the:

1. General Appropriations Act as an Allotment Order (GAAO) (starting FY 2017), for specific appropriation items deemed released upon effectivity of the GAA;
2. General Allotment Release Order (GARO) for the full year requirement for the automatically appropriated Retirement and Life Insurance Premium (RLIP) contributions; and
3. Special Allotment Release Order (SARO) for budget items requiring compliance with certain conditionalities.

## Alternative Learning System

A parallel learning system that provides a practical option to the existing formal instruction. When one's circumstances hinder access to formal schooling, ALS is an alternate delivery method to absorb as many out-of-school learners back into the education system.

## Appropriation

An authorization pursuant to laws or other legislative enactment, directing the spending of public funds for a specific purpose, up to a specified amount under specified conditions.

## Big Ticket Programs

Priority and high-cost long-term programs that significantly impact the delivery of education programs.

## Basic Education Learning Continuity Plan (BE-LCP)

A guide which provides guidance and direction on how to deliver basic education to Filipino learners in times of crisis like COVID-19. Its learner-oriented framework is guided by life-long, life-wide, life-deep, and life-wise learning principles which the learners will bring beyond their school years. Implementation specifics will be embodied in appropriate guidelines, rules or directives, and operationalized through programs, projects and activities.

## Budget

The budget is the government's plan for a year. It is a table/schedule of expenditures, based on either obligations or cash concepts and the corresponding sources of financing, either from revenues, borrowings, or cash drawdown. Ultimately, it is a tool that enables the government to achieve its development agenda.

## Budget Treasury And Management System (BTMS)

A common, modern, integrated, accurate, reliable, and secure information system for the public financial management operations of the Government of the Philippines

## Capital Outlay (CO)

Refers to an expenditure category/expense class for the purchase of goods and services, the benefits of which extend beyond the fiscal year and which add to the assets of the Government, including investments in the capital stock of GOCCs and their subsidiaries.

## Cash Allowance

Formerly known as Chalk Allowance. An allowance where every eligible classroom teacher will receive P5,000 for every school year. This allowance is for the purchase of teaching supplies and materials, internet subscription and other communications expenses, and for annual medical examination. The increase of P1,500 is effective FY 2021.

## Disbursement

Refers to the settlement/liquidation/payment of an obligation incurred in the current or prior years, involving cash or non-cash transactions, and covered by disbursement authorities.

## Educational Service Contracting (ESC) Scheme

A program stipulated in Republic Act No. 8454, or the "Expanded Government Assistance to Students and Teachers in Private Education (GASTPE)" as a system of government financial assistance that provides grants for deserving elementary graduates to pursue secondary education in a private high school of their choice. ESC also decongests public secondary schools by "contracting" the excess capacities of private high schools through this subsidy for students who, otherwise, would have gone to public schools.

## Expenditure Program

The ceiling on the obligations that could be incurred by the government in a given budget year. The said ceiling is supported by estimated financial resources.

## Expense Class

Classification of expenditures under the following categories:

- Personnel Services (PS)
- Maintenance and Other Operating Expenses (MOOE)
- Financial Expenses (FinEx)
- Capital Outlay (CO)

## General Appropriations Act (GAA)

It is the legislative authorization that contains the new appropriations authorized by Congress in terms of specific amounts for salaries, wages, and other personnel benefits; MOOE; and CO authorized to be spent for the implementation of programs, activities and projects (P/A/Ps) of all departments, bureaus and offices of government for a given year.

## Gross Domestic Product (GDP)

The sum of gross value added of all resident producer units plus that part (possibly the total) of taxes on products, less subsidies on products, that is not included in the valuation of output.

## Information And Communications Technology (ICT)

Technologies that provide access to information through telecommunications which include internet wireless networks, computer packages, mobile devices, and other online communication media.

## **K to 12**

The K to 12 Program covers Kindergarten and 12 years of basic education (six years of primary education, four years of Junior High School, and two years of Senior High School) to provide sufficient time to master concepts and skills; develop lifelong learners; and prepare graduates for tertiary education, middle-level skills development, employment, and entrepreneurship.

## **Learning Action Cell (LAC)**

A group of teachers who engages in collaborative learning sessions to solve shared challenges identified and encountered in and within their schools. It primarily functions as a professional learning community for teachers that helps them improve practice and learner achievement.

## **Learning Materials**

Textbooks, workbooks, teaching guides, instructional materials, modules, and other forms of printed publication used in classroom instruction and alternative education delivery modes.

## **Magna Carta For Public Health Workers**

DepEd grants compensation-related benefits and other incentives due to school health and nutrition workers in accordance with provisions of the guidelines stipulated in Joint Circular No. 1, s. 2012, entitled "Prescribing the Rules and Regulations on the Grant of Compensation-related Magna Carta Benefits for Public Health Workers" signed by DBM and the Department of Health.

## **Maintenance And Other Operating Expenses (MOOE)**

Refer to an expenditure category/expense class for support to the operations of government agencies such as expenses for supplies and materials; transportation and travel; utilities (water, power, etc.) and the repairs, etc.

## **Moratorium**

A legally authorized period of delay in the performance of a legal obligation or the payment of a debt

## **National Expenditure Program (NEP)**

Budget proposal submitted by the President to Congress for review and deliberation of the proposed national budget for the legislation of the annual appropriations measures for the next fiscal year. It serves as the basis of the General Appropriations Bill (GAB), which becomes the General Appropriations Act (GAA) upon enactment.

## **Non-DepEd Senior High School**

Private high schools, colleges, universities; Local Universities and Colleges (LUCs); State Universities and Colleges (SUCs); and private or Technical Education and Skills Development Authority (TESDA); technical-vocational training schools offering senior high school programs.

## **Obligation**

A commitment by a government agency arising from an act of a duly authorized official which binds the government to the immediate or eventual payment of a sum of money.

## **Personnel Services (PS)**

Refer to an expenditure category/expense class for the payment of salaries, wages and other compensation (e.g., merit, salary increase, personnel economic relief allowance, honoraria and commutable allowances, etc.) of permanent, temporary, contractual, and casual employees of the government.

## **Retirement And Life Insurance Premium (RLIP)**

The share of the national government in the premium payment to Government Service Insurance System (GSIS) for the life insurance and retirement benefit fund of the government employees.

## **Senior High School Voucher Program (SHS VP)**

A government education subsidy program similar to ESC for public junior high schools (JHS) completers who wish to pursue SHS in non-DepEd schools. All public JHS completers are automatically entitled to receive the full value of the voucher, ESC grantees are also automatically eligible to receive 80% of the voucher value. JHS completers from non-DepEd schools may apply for the SHS VP at 80% voucher value. The voucher amounts depend on the location of the non-DepEd SHS a learner wishes to enroll in.

## **Special Hardship Allowance**

Additional compensation to teachers assigned to multigrade classes, mobile teachers, and ALS coordinators.

## **Technical-Vocational-Livelihood (TVL)**

One of the four tracks of SHS; the others being the Academic Track, the Sports Track, and the Arts and Design Track. The TVL track equips learners with job-ready skills by investing their time on skills training that leads to Certificates of Competency and National Certifications. These forms of documentary recognition are essential for better career opportunities in agriculture, electronics, and trade. The TVL track consists of four strands: Agri-fishery Arts, Home Economics, Industrial Arts, and Information and Communications Technology.

# THE BUDG

## A. PREPARATION

### 1. Budget Call

The Department of Budget and Management (DBM) issues a Budget Call to start the budget preparation for the next Fiscal Year (FY).

The Budget Call sets the parameters and procedures to guide agencies in preparing their respective proposed budgets.

### 2. Citizen Engagement

In preparation of the Agency Budget Proposals, the departments and agencies engage with civil society organizations and other citizen-stakeholders through Budget Partnership Agreements. To ensure that agencies' budget proposals are aligned and inclusive of the regions' development needs and priorities, the agencies consult with Regional Development Councils (RDCs).

### 3. Program Convergence and Budgeting

Agencies with the Government's priority programs meet to coordinate and synergize their proposed budget outcome.

### 4. Agency Proposal

After further consultation with civil society organizations, RDCs, and other agencies, each agency prepares its proposals for new programs and projects or expansion of existing ones. They submit their proposed budget through the Budget Documents System's Online Submission.

### 5. Presentation to the President and the Cabinet

The DBM, with the Department of Finance (DoF) and the National Economic Development Authority (NEDA), presents the proposed budget to the President and the cabinet for discussion and approval.

### 6. Consolidation, Validation, and Confirmation

The DBM will validate the budget approved by the President, will include it in the Budget of Expenditures and Sources of Financing (BESF) which is prepared by the DBM, and then submits it to Congress. The budget documents consist of: (1) the President's Budget Message, in which the policy framework and budget priorities are explained; (2) the BESF, which contains the macroeconomic assumptions, public sector context, breakdown of the expenditures and funding sources for the fiscal year and the two previous years; and (3) the National Expenditure Program (NEP).

### 7. The President's Budget

As mandated in the 1987 constitution, the President must submit the proposed budget to Congress within 30 days from the opening of the regular session of the congress. The President's working budget is also submitted after the State of the Nation Address.

## B. BUDGET LEGISLATION

### 1. House Deliberation

The Committee on Appropriations of the House of Representatives (HoR) will hold public hearings on the proposed budget bill. Afterward, the HoR will draft the General Appropriations Bill (GAB). The House of Representatives Appropriations Committee and Sub-committee will sponsor, present, and defend the GAB. After three readings, the GAB is approved and transmitted to the Senate.

### 2. Senate Deliberation

As the HoR conducts its hearing on the GAB, the Senate's Committee on Finance simultaneously starts hearing on the President's budget before the HoR formally transmits the GAB. Once transmitted, the GAB will undergo deliberations by the Senate's Committee on Finance and may propose amendments to the GAB to the Senate plenary. The Senate version of the GAB is likewise approved on the third reading.

### 3. Bicameral Deliberations

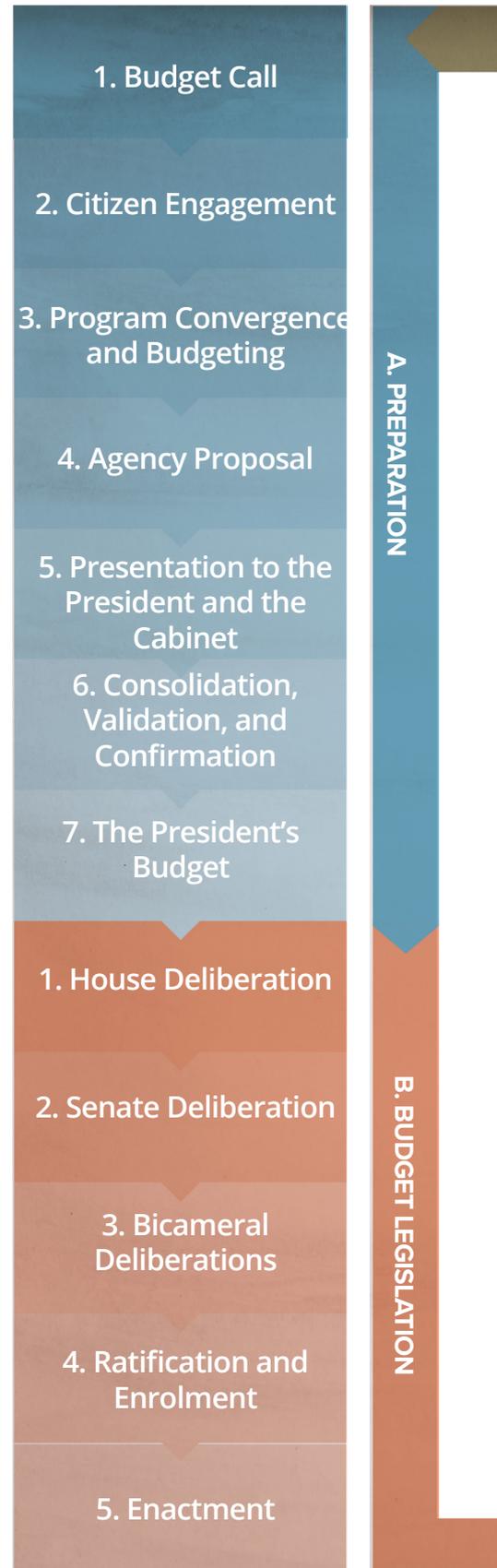
After the House and the Senate approve the GAB, a Bicameral Conference committee, which consists of panels from both houses, is created to deliberate and align the GAB.

### 4. Ratification and Enrolment

An aligned GAB is submitted back to the Houses. The ratified GAB will be then enrolled or submitted to the President.

### 5. Enactment

Once the GAB is signed by the President, it then becomes the General Appropriation Act (GAA). Prior to this, the President may veto or set conditions for the implementation of certain items in the GAA which are specified in the President's veto message which becomes the reference document for the budget, expenditure plan, and specific provisions of the GAB.



# BUDGET CYCLE



## C. EXECUTION

### 1. Early Bidding for Infrastructure

Before the new fiscal year starts, agencies are required to prepare the Annual Procurement Plans and their bid documents, and are allowed to bid their projects before the GAA is enacted. As soon as the GAA takes effect, agencies may immediately award their approved project.

### 2. The Budget Program

Departments and agencies are required to submit their Budget Execution Documents (BED) to outline their plans and performance targets for the year. The DBM consolidates these plans into the budget program which breaks down the allotment and cash releases for each month of the year.

### 3. Allotment Release

Agencies are authorized to incur obligations through a DBM issued allotment. With the GAA-as-Release Document, the enacted Budget itself serves as the allotment release for all budget items except those contained in a negative list.

### 4. Obligation

As agencies implement programs, activities, and projects, they incur liabilities, and incur obligations with the supplier of goods and services that The National Government will pay for these liabilities and obligations incurred.

### 5. Cash Allocation

The DBM issues disbursement authorities such as the Notices of Cash Allocation (NCA), to authorize agencies to settle their obligations.

### 6. Disbursement

The National Treasury settles obligations incurred by the government through cashless and checkless disbursement schemes

## D. BUDGET ACCOUNTABILITY

### 1. Performance Targets

The GAA contains the target outcomes, output and performance indicators of the agency with the Performance-Informed Budget. These targets serve as the measurement of the agency's budget accountability.

### 2. Accountability Reports

As required by the DBM and the Commission on Audit (COA), agencies submit Financial Accountability Reports every month or every quarter. The Financial Accountability Report contains the breakdown of the agency's accomplishment in relation to their spending.

### 3. Public Disclosures

To empower citizens, agencies disclose the budget, reports, and other relevant information through the Transparency Seal. These data, as mandated by the law, are available on each agency's respective website.

### 4. Performance Review

The DBM's technical bureau regularly monitors and evaluates the financial and physical performance of agencies against their targets. Account Management Teams are assigned to critical agencies to closely monitor project implementation and address bottlenecks.

### 5. Mid-Year and Year-End Reports

The Development Budget Coordination Committee (DBCC) publishes comprehensive reports on macroeconomic developments, the fiscal situation of the National Government, and the performance of key programs and projects. The Mid-Year Report also discusses any adjustments that the DBCC makes to the government's economic projections and fiscal targets for the rest of the year. The Year-End Report provides more discussions and details about actual revenue and expenditure outturns against the program and the financial and physical performance of priority programs.

### 6. Audit

To guarantee if public funds are used effectively, and according to the law, the COA reviews each agency's accounts. To confirm agency performance, determining budgeting level of agencies and to address issues of budget utilization, the DBM uses COA's Audit Reports.



# THE DEPARTMENT OF EDUCATION'S 2021 BUDGET

Although it was a shock to the Department's system, the events that unfolded in 2020 prepared the Department for the succeeding years to come as it fast tracked the modernization of the Department in terms of the delivery of basic quality education. The DepEd was not financially prepared for the instant shift from the traditional face-to-face classes to distance learning, and yet the Department was still able to find a way to perform its mandate even in a challenging time.

As a response to the shift to the Basic Education Learning Continuity Plan (BE-LCP), the Department of Education put special attention to the programs that are relevant in distance learning such as the Flexible Learning Options, School MOOE, Government Assistance and Subsidies, and DepEd Computerization Program.

The "Department of Education 2021 Budget" displays the Department's efforts to ensure continuous service to our stakeholders, amid and despite natural calamities and other crises.

# 2021 DepEd Budget



In support of Article XIV, Section 1 of the 1987 Philippine Constitution which states “The State shall protect and promote the right of all citizens to quality education at all levels and shall take appropriate steps to make such education accessible to all,” Section 5(5) of the said article mandates that “the State shall assign the highest budgeting priority to education.” With this, the Department of Education covers the biggest portion of the General Appropriations Act (GAA).

For 2021, the Department of Education - Office of the Secretary covers 13.18% of the National Budget. Internally, the budget increased by PHP 41.12 B or 7.44% from the 2020 budget.

The DepEd is grateful for the continuous funding support from the government in spite of the economic and health challenges brought by the pandemic. The Department of Education assures that it will utilize the given budget to its maximum capacity to implement its PAPs for FY 2021 in this challenging period.



**GROWTH RATE**

2020 GAA	552.99 B
2021 Proposal	1,113.72 B
2021 NEP	605.74 B

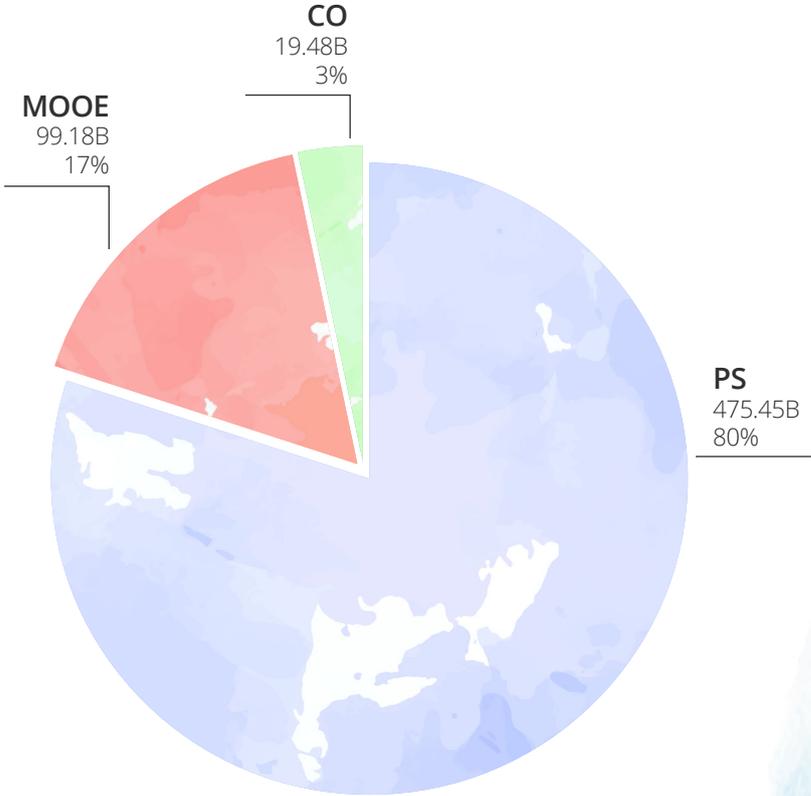
# Per Expense Class

Among the expense classes, Personnel Services (PS) received the highest budget proportion. For this year, it covers 80% of the Department of Education budget which amounts to Php 475.45B. This amount was appropriated to cover the payment of salaries and benefits of the Department’s personnel.

Meanwhile, to support the implementation of Programs, Activities, and Projects (PAPs), Php 99.18B or 17% of the budget was appropriated to the School Maintenance and Other Operating Expenses (MOOE), and the remaining 3% of the budget amounting to Php 19.48B was appropriated for Capital Outlays (CO).

	<b>2021 GAA</b>
PS	<b>475.45B</b>
MOOE	<b>99.18B</b>
CO	<b>19.48B</b>
<b>Total</b>	<b>594.11B</b>

*Note: with RLIP*



**594.11B**  
2021 GAA

Source:  
GAA FY 2021: Department of Education - Office of the Secretary

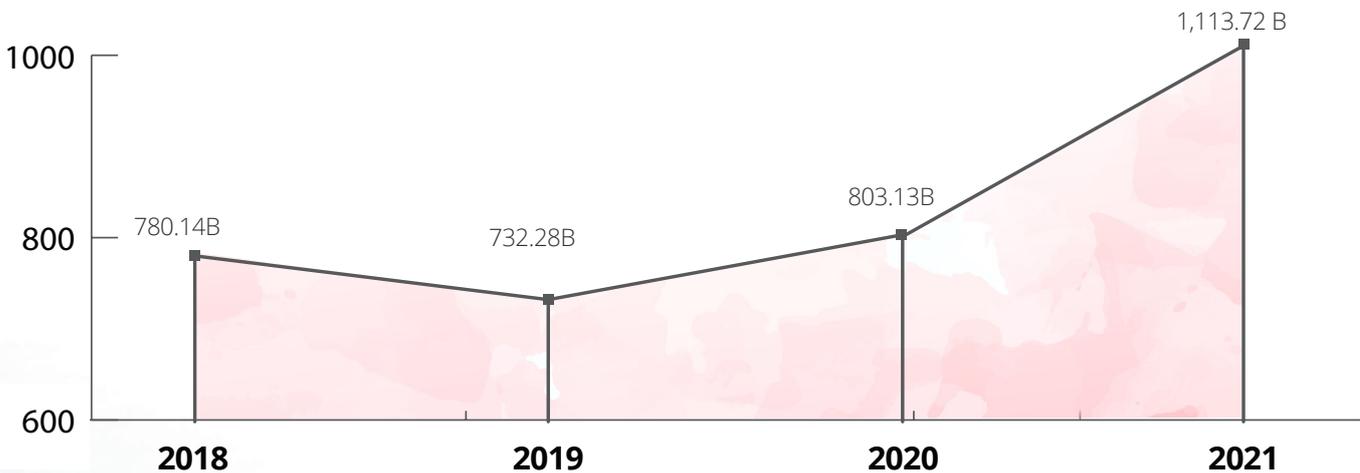
**Comparative data of 2020 GAA, 2021 Proposal, 2021 NEP, and 2021 GAA**

	2020 GAA	2021 PROPOSAL	2021 NEP	2021 GAA
<b>PS</b>	418.45B	419.43B	475.10B	<b>475.45B</b>
<b>MOOE</b>	94.96B	147.13B	98.28B	<b>99.18B</b>
<b>CO</b>	39.58B	547.16B	32.36B	<b>19.48B</b>
<b>Total</b>	<b>552.99B</b>	<b>1,113.72 B</b>	<b>605.74B</b>	<b>594.11B</b>

**Historical data based on the budget proposals from 2018 to 2021**

	2018 PROPOSAL	2019 PROPOSAL	2020 PROPOSAL	2021 PROPOSAL
<b>PS</b>	378.62B	431.08B	420.05B	<b>419.43B</b>
<b>MOOE</b>	110.62B	124.33B	135.09B	<b>147.13B</b>
<b>CO</b>	290.90B	176.87B	247.99B	<b>547.16B</b>
<b>Total</b>	<b>780.14B</b>	<b>732.28B</b>	<b>803.13B</b>	<b>1,113.72 B</b>

**Graph of DepEd's Budget Proposal from 2018 to 2021**



For 2021, the Department of Education's proposed budget was significantly higher than usual as it reached Php 1.11T. Because of the ongoing health situation, the DepEd decided to take the opportunity to build new school buildings and classrooms (while following minimum health protocols) in 2021 as the learners are confined to distance learning in the meantime; hence DepEd devoted almost 50% of its budget proposal to capital outlay.

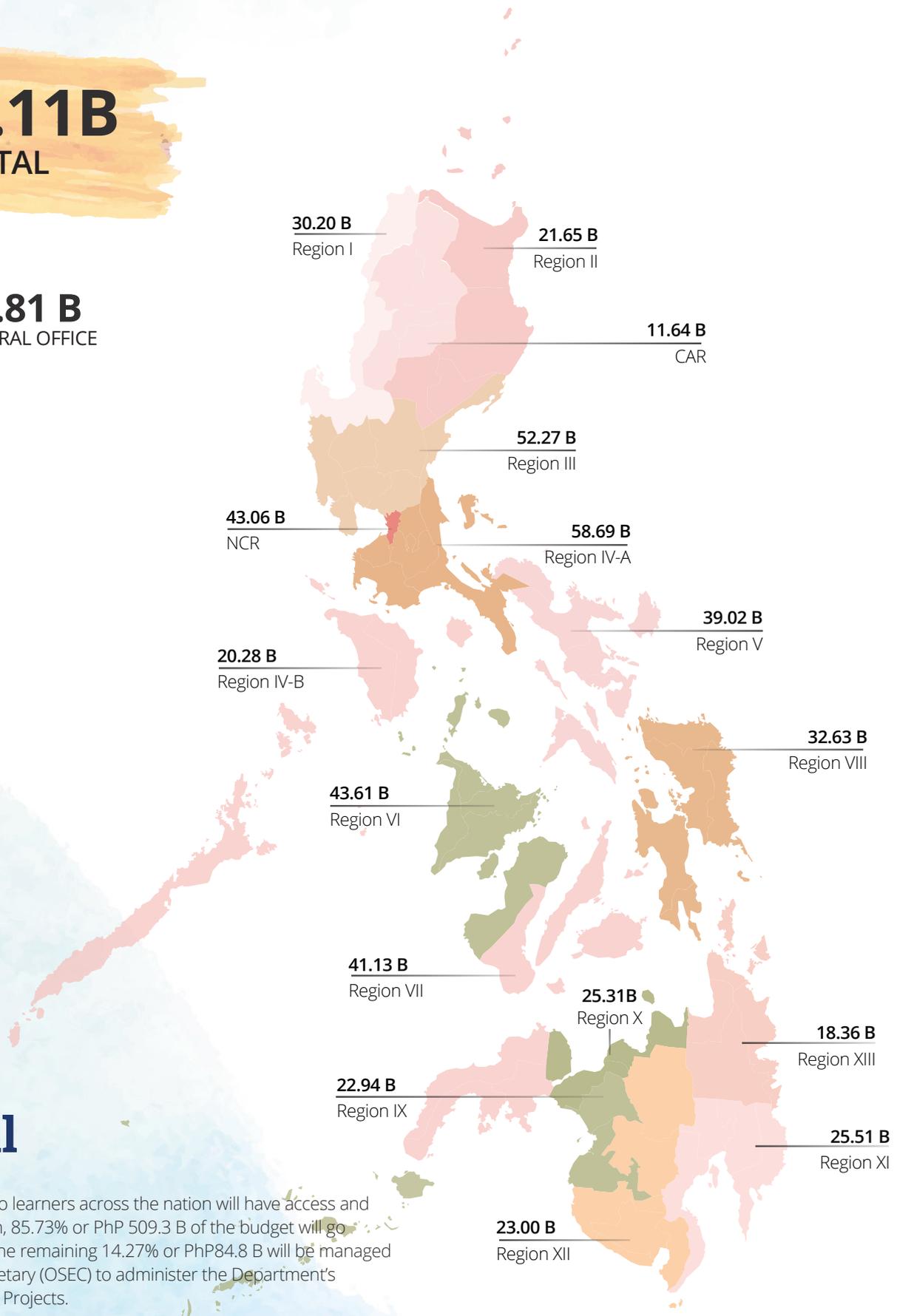
If the Department were granted the budget as proposed, the school buildings and classrooms that could have been built would be used in preparation for the return to normal, when face-to-face classes resume, and in the upcoming years. Nevertheless, DepEd is one with the Department of Budget and Management, the Congress, and Senate. The cut in the proposed budget for 2021 ensures that the allotted appropriations will be maximized and fully utilized by the Department.

**594.11B**  
TOTAL

Note: with RLIP



**84.81 B**  
CENTRAL OFFICE



## Regional

To guarantee that Filipino learners across the nation will have access and receive quality education, 85.73% or Php 509.3 B of the budget will go directly to the regions. The remaining 14.27% or Php84.8 B will be managed by the Office of the Secretary (OSEC) to administer the Department's Programs, Activities, and Projects.

To cater to the high number of students and increased demand for teachers in Region IV-A, it will receive the most significant allocation representing 9.88% of the budget. While the Cordillera Administrative Region (CAR) will only receive 1.96% of the budget, as they have the lowest demand for teachers and the smallest number of students in the country.

*To determine the regional budget allocation, agencies consult with Regional Development Councils (RDC), ensuring that their respective budget proposals are aligned with their respective regions' development needs and priorities.*

# Major Programs, Activities and Projects (PAPs)



To deliver accessible and quality education to our Filipino learners, a substantial amount is allocated to the Department's programs. The Department's Big Ticket Programs covers 21.37% of the budget, receiving an allocated PHP 126.97 B for the implementation of the programs. A considerable portion of the budget falls under the Maintenance and Other Operating Expenses and Capital Outlay.

The programs that received a significant increase compared to the 2020 budget are DepEd Computerization Program (DCP), Flexible Learning Options (FLO), and Administrative Benefits. The increase in budget for these programs are relevant during the time of the pandemic as classes are held through distance learning.

In comparison to the 2020 GAA, despite this year's budget increase in other projects, there is a significant decrease in the budget for programs like Basic Education Facilities, Government Assistance Subsidies, and the Last Mile Schools Program. The Basic Education - New Construction program is greatly affected by the budget cut as it will hinder the department from building additional classrooms, which will adversely affect the programming of a "regular" classroom-to-student ratio for the school years to come.

Although the Department's proposed budget was not granted by the National Government, the continuous funding for these programs reflects the government's support to the education system and our learners. The budget allocated for each program will be maximized, all for the benefit of the Filipino learners.

	2020 GAA	2021 Proposal	2021 NEP	2021 GAA	Increase/Decrease*
School MOOE	30.58B	42.88B	27.82B	28.16B	-7.91%
Government Assistance and Subsidies	36.68B	49.54B	26.27B	26.83B	-26.85%
Flexible Learning Options	600.63M	417.82M	15.22B	16.62B	2,666.40%
New School Personnel Positions	15.10B	16.66B	15.93B	15.32B	1.45%
Basic Education Facilities	29.51B	466.65B	24.15B	11.15B	-62.22%
General Management and Supervision	3.17B	4.60B	8.09B	7.61B	140.32%
School-Based Feeding Program	6.47B	10.86B	5.97B	6.04B	-6.64%
Computerization Program	4.82B	11.57B	9.00B	6.00B	24.43%
Learning Tools and Equipment	2.71B	3.46B	2.72B	2.72B	0.42%
Human Resource Development	1.99B	4.22B	1.89B	1.89B	-5.23%
Administration of Personnel Benefits	676.29M	5.10B	1.67B	1.67B	146.87%
Last Mile Schools Program	6.50B	63.29B	1.50B	1.50B	-76.92%
Textbooks and Other Instructional Materials	963.26M	963.26M	963.26M	963.26M	0.00%
Madrasah Education	340.70M	346.83M	346.83M	346.83M	1.80%
Indigenous Peoples Education	112.64M	244.74M	51.48M	159.08M	41.22%

Note: With RLIP  
\*2020 GAA vs 2021 GAA



# Expenditure Priorities

An agency's standard of performance in delivering its programs and outputs is measured through its performance indicator (PI). It also measures the quantity, quality, and timeliness of outputs and outcomes of an agency or program. The PI provides evidence and measures an agency's economy, efficiency, and effectiveness.

# DepEd Performance Indicators for 2021

## Education Policy Development Program

### OUTPUT INDICATORS



#### Number of education researches completed

Baseline	75
2021 Target	320



#### Number of proposed policies reviewed

Baseline	73
2021 Target	70



#### Number of policies formulated, reviewed, and issued

Baseline	41
2021 Target	30

### OUTCOME INDICATORS



#### Satisfactory feedback from clients on issued policies

Baseline	73%
2021 Target	78%



#### Completed education researches used for policy development

Baseline	100%
2021 Target	30%

# Basic Education Inputs Program

## OUTPUT INDICATORS



### Number of newly-created teaching positions filled up

Baseline	9,839
2021 Target	10,000



### Textbooks and instructional/ learning materials procured for printing and delivery

Baseline	9,822,762
2021 Target	4,279,000



### Number of new construction

Baseline	187
2021 Target	234



### Number of equipment/tools procured for distribution

<u>Science and Math package</u>	
Baseline (2018)	3,943
2021 Target	7,730,038



### Number of new classrooms on-going construction

Baseline	2,858
2021 Target	934

<u>ICT Package</u>	
Baseline	36,679
2021 Target	5,077

<u>Tech Voc Package</u>	
Baseline (2019)	1,301
2021 Target	215,490



## OUTCOME INDICATORS



### Percentage of schools meeting the standard ratio for teacher

#### **Elementary**

Baseline	97%
2021 Target	97%

#### **Junior High School**

Baseline	82%
2021 Target	83%

#### **Senior High School**

Baseline (2019)	6,877
2021 Target	84%



### Percentage of Schools with Computer Packages

#### **Elementary**

Baseline	100%
2021 Target	100%*

#### **Junior High School**

Baseline	91%
2021 Target	100%*

#### **Senior High School**

Baseline (2019)	95%
2021 Target	100%*

*\*For schools with electricity*



### Public schools meeting the standard ratio for classrooms

#### **Grades 1-10**

Baseline (2019)	46,932
2021 Target	41,779 (89%)

#### **Senior High School**

Baseline (2019)	7,045
2021 Target	1,277 (18%)



# Inclusive Education

## OUTPUT INDICATORS



### Number of schools offering the following program

#### ALIVE (Public and Private)

Baseline	5,121
2021 Target	4,418

#### SPED

Baseline (2019)	17,527
2021 Target	17,527

#### IPED

Baseline	4,188
2021 Target	3,070



### Number of schools provided with learning resources

Baseline	No Data Available
2021 Target	47,188

## OUTCOME INDICATORS



### Percentage of learners enrolled in:

#### ALIVE (Public and Private)

Baseline	0.54%	Baseline	9.38%
2021 Target	0.76%	2021 Target	0.58%

#### ALS

Baseline	1.79%	Baseline (2019)	1.58%
2021 Target	3.08%	2021 Target	2.01%

#### IPED\*

#### SPED (Public)

\*Combined mono and multigrade



### Percentage of learners provided with learning resources

Baseline	No Data Available
2021 Target	100% (18,055,126)

# Education Human Resource Development Program

## OUTPUT INDICATORS



### Number of teachers and teaching-related staff trained

Baseline	3,433,452
2021 Target	165,389

## OUTCOME INDICATORS



### Increase in percentage of schools conducting school learning action cell sessions

Baseline	1,177%
2021 Target	5%

# Support to Schools and Learners Program

## OUTPUT INDICATORS



### Number of learners benefiting from the "School Based Feeding Program"

Baseline (2019)	1,796,421
2021 Target	3,159,118*

*\*SBFP number of feeding days was reduced from 120 to 60. To fully utilize the funds and comply with cash budgeting system, all Kinder learners were identified as SBFP beneficiaries*



### Number of grantees

#### Education Service Contracting (ESC)

Baseline	1,001,842
2021 Target	1,149,975

#### SHS Voucher (DepEd and Non-DepEd)

Baseline	1,093,345
2021 Target	1,417,613

#### Joint Delivery Tech-Voc and Livelihood (TVL)

Baseline	92,033
2021 Target	89,300

## OUTCOME INDICATORS



### Retention Rate

#### Elementary

Baseline	99%
2021 Target	92%

#### Secondary (Grade 7 to 12)

Baseline	95%
2021 Target	79%



### Completion Rate

#### Elementary

Baseline	97%
2021 Target	90%

#### Secondary (Grade 7 to 12)

Baseline	86%
2021 Target	77%



### Proportion of learners achieving at least nearly proficient level in National Achievement Test (NAT) increased

#### Elementary (Grade 6)

Baseline (2019)	16%
2021 Target	34%

#### Junior High School (Grade 10)

Baseline (2019)	34%
2021 Target	52%

#### Senior High School (Grade 12)

Baseline (2019)	14%
2021 Target	19%





# Budget Priorities

For 2021, the budget priorities of DepEd include continued support to the K to 12 Program, Government Assistance and Subsidy to secondary learners in private schools, and additional compensation and professional development for our personnel.

# K TO 12

Republic Act No. 10533, "The Enhanced Basic Education Act of 2013" commonly known as the K to 12, is the boldest move by the government to promote educational quality. In support of this reform and to stay true to its battle cry "Sulong EduKalidad," DepEd continuously provides resources to support the K to 12 Program.

## Sets of School Furniture



**378,975**

Sets  
Php 1.83B  
Budget

## Sets of Science and Math Equipment



**7,730,038**

Sets of Science and Math Equipment  
Php 2.12B  
Budget - MOOE and CO

## Information and Computerization Technology Packages



**5,077**

Packages  
Php 5.66B  
Budget

## Pieces of TVL equipment



**215,490**

Pieces  
Php 594.89M  
Budget - MOOE and CO

## Textbooks and other instructional materials



**4,279,000**

Units  
Php 963.26M  
Budget

## Classrooms to be constructed



**5,174**

Classrooms  
Php 2.92B  
Budget

## Newly-created items for teaching personnel



**10,000**

Positions  
Php 1.82B  
Budget

## Learners to benefit from SBFP



**3,159,118**

Learners  
Php 6.04B  
Budget

# GOVERNMENT ASSISTANCE AND SUBSIDIES (GAS)

The program is DepEd's instrument for collaborating with Private Schools in delivering quality, accessible, and relevant education to Junior and Senior High School grantees through vouchers

Grantees

**1,149,975**

Budget  
**Php 11.24B**

Education Servicing Contracting (ESC)

Learners

**1,366,197**

Budget  
**Php 13.69B**

Voucher Program for Private Senior High School (SHS VP)



Learners

**51,416**

Budget  
**Php 742.45M**

Voucher Programs for Senior High Schools in SUCS/LUCS \*

Learners

**89,300**

Budget  
**Php 1.16B**

Joint Delivery Voucher Program for Technical-Vocational Livelihood (TVL) SHS Track



# ADDITIONAL COMPENSATION AND PROFESSIONAL DEVELOPMENT FOR OUR PERSONNEL

To acknowledge the efforts all teaching and non-teaching personnel give the Department to serve and deliver quality education to our Filipino learners, DepEd has allocated budget for additional compensation and professional development of the said positions.

Budget

**Php 2,152 M**

Provision for Special Hardship Allowance

Budget

**Php 583M**

Magna Carta for Public Health Workers



Budget

**Php 1,682 M**

Provision of Retirement and Terminal Leave Benefits of Mandatory Retirees

Budget

**Php 4,289 M**

Salaries of Substitute Teachers and Other Non-Permanent Positions

Budget

**Php 433M**

Honoraria for Teaching Overload



Budget - PS and MOOE

**Php 1,853 M**

Human Resource Development for Personnel in Schools and Learning Centers (LCs)

Budget - PS and MOOE

**Php 221M**

Organizational and Professional Development for Non-School/LCs Personnel



# Finances for Basic Education Learning Continuity Plan

To ensure the safety of our learners while the national government of the Philippines continues to avert the spread of COVID-19 in the country, classes for 2021 will continue through the distance learning setup.

The Basic Education Learning Continuity Plan (BE-LCP) was developed by the Department of Education (DepEd) in 2020 in accordance with its constitutional mandate and to take appropriate steps to make quality, relevant, and liberating basic education accessible to learners during the pandemic.

## Comparative Table of BE-LCP Funding for 2020 vs 2021

Basic Education Learning Continuity Plan Programs/Activities/Projects (PAPs)	BE-LCP 2020 <sup>1</sup>		BE-LCP 2021	Percentage	
	2019 GAA <sup>2</sup>	2020 GAA <sup>2</sup>	2021 GAA	Increase/Decrease <sup>3</sup>	
<b>For Learning Resources and Compliance to Minimum Health Standards</b>					
Flexible Learning Options		3.01B	8.89B	16.62B	39.65%
Textbooks and Other Instructional Materials		1.75B	963.26M	963.26M	-64.43%
General Management and Supervision (MOOE)		599.18M	4.70B	4.12B	-22.35%
Operations of Schools (MOOE)		1.37B	30.95B	28.16B	-12.85%
<b>Subtotal</b>		<b>6.72B</b>	<b>45.50B</b>	<b>49.85B</b>	<b>-4.53%</b>
<b>For Capacity Building and Digitization of Learning Modalities</b>					
Computerization Program		450.24M	7.45B	5.98B	-24.36%
Human Resource Development for Personnel in Schools and Learning Centers		352.48M	1.97B	1.87B	-19.57%
<b>Subtotal</b>		<b>802.72M</b>	<b>9.42B</b>	<b>7.85B</b>	<b>-23.27%</b>
<b>P/A/Ps for Regular Implementation Under BE-LCP</b>					
Disaster Preparedness and Response Program		133.02M	381.87K	124.89M	-6.38%
GAS – Education Service Contracting Program for Private JHS (per RA 8545)		421.46M	11.25B	11.24B	-3.71%
GAS – Private SHS Voucher Program (per RA 10533)		476.20M	23.93B	13.69B	-43.90%
GAS – Non-DepEd Public Schools (per RA 10533)		1.01B	642.40M	742.45M	-55.11%
School-Based Feeding Program (SBFP)		1.01B	6.47B	6.04B	-19.27%
Basic Education Facilities		1.25B	24.67B	11.15B	-57.01%
<b>Subtotal</b>		<b>4.31B</b>	<b>66.97B</b>	<b>42.99B</b>	<b>-39.69%</b>
<b>Grand Total</b>		<b>11.83B</b>	<b>121.89B</b>	<b>100.69B</b>	<b>-24.70%</b>
			133.72B		

Footnote:

<sup>1</sup> To implement the BE-LCP in 2020, the funds were sourced from the 2019 Continuing Funds and 2020 Current Funds

<sup>2</sup> Adjusted Funds based on the realignment through Bayanihan Act I & Bayanihan Act II

<sup>3</sup> Formula to derive the percentage of increases and decreases:  $[FY2021 - (FY2019 + FY2020)] / [FY2019 + FY2020]$

# PAPs Attributable to BE-LCP for 2021

## P/A/Ps For Regular Implementation Under the BE-LCP

Disaster Preparedness and Response Program **125M**



GAS – Non-DepEd Public Schools (per RA 10533) **742M**



GAS – Education Service Contracting Program for Private JHS (per RA 8545) **11.24B**



School-Based Feeding Program (SBFP) **6.04B**



GAS – Private SHS Voucher Program (per RA 10533) **13.69B**



Basic Education Facilities **11.15B**



**Subtotal 42.90B**

## For Capacity Building and Digitization of Learning Modalities

Computerization Program **5.98B**



Human Resource Development for Personnel in Schools and Learning Centers **1.87B**



**Subtotal 7.85B**

## For Learning Resources and Compliance to Minimum Health Standards

Flexible Learning Options **16.62B**



Textbooks and Other Instructional Materials **963M**



Operations of Schools (MOOE) **28.16B**



General Management and Supervision (MOOE) **4.12B**



**Subtotal 49.85B**

**Grand Total 100.69B**

# IN THE SPIRIT OF BAYANIHAN

If the challenging pandemic proved something about the Department of Education, it is that innovation to adapt in challenging times to deliver quality basic education to the Filipino learners is one of our strong suits. Staying true to the mandate in a turbulent period is not a trouble-free task given that our planned projects, programs, and activities for the past year were put on hold or delayed, and an immediate re-planning of PAPs was done to cater to the drastic changes the Department has faced.

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## The Funding Source for the Basic Education Learning Continuity Plan

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Education must continue: this has been Secretary Liling's clarion call since the start of her term. Although we are at war with something that cannot be seen, we must serve our learners while at the same time keeping them safe from the virus that continues to lurk in the islands of the Philippines.

The 2020 budget was plotted for face-to-face classes, and when President Rodrigo Roa Duterte announced that no classes shall be done face-to-face unless there is a vaccine, the Department knew it was time to do the impossible: bring the classrooms to our learners' homes.

With the new requirements needed to ensure the launching of this new ambitious endeavor, the Department of Education worked hand in hand to craft the funding of the BE-LCP by maximizing the Department's remaining funds through realigning and re-appropriating internal funds and use the remaining available balance of the School MOOE. In the external level, the Department also maximized the use of local government units' Special Education Fund (SEF), enhanced external partnership engagement at the local level, enhanced Brigada Eskwela, maximized private sectors' contributions, and Adopt-A-School Program (ASP).



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## Expansion of the Use of School MOOE

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As classes transitioned to distance learning, the Department needed a bigger budget to cater to the requirements for the BE-LCP. One of the funding strategies was the expansion of the School MOOE.

The School MOOE is the source of funding for schools' expenses to operate and can be spent on school activities. Expenses such as supplies and materials, utilities (water, power, etc.), transportation and travel, repairs, etc., are charged against the MOOE. The existing guidelines on the use of MOOE were fit for classes, programs, and activities that were held face-to-face. The use of the School MOOE was expanded to accommodate the needs of teachers and students during the pandemic. Through the expansion of the use of the School MOOE, offices and implementing units were able to charge BE-LCP-related expenses (such as production, reproduction, and distribution of alternative delivery modules, communication expenses, personal protective equipment, etc.) to the MOOE.



The DepEd does not only look after its learners. At the beginning of the community quarantine, we also made sure that our personnel have enough financial resources.

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## Grace period on Loans on BA 1 and BA 2

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Following Section 4(aa) of RA 11469, otherwise known as “Bayanihan to Heal as One Act,” and Section 4(u) of RA 11494, also referred to as the “Bayanihan to Recover as One Act,” in providing relief during the Community Quarantine period to DepEd personnel with loans from private lending institutions (PLIs) accredited under the Department’s Automatic Payroll Deduction System program and from government financial institutions (GFIs) like the Government Service Insurance System (GSIS), Pag-IBIG, Land Bank of the Philippines (LBP), and DepEd Provident Fund (PF).

The collaborative efforts made with the PLIs and GFIs to make DepEd’s compliance with the said laws were successful. Loan payments of the concerned DepEd personnel through salary deductions were deferred to ensure they have available cash on hand during the community quarantine. The PLIs, including LBP, agreed to implement four months grace period on payment of loans, while five months for DepEd PF and six months for GSIS. Moreover, DepEd was able to convince a substantial number of PLIs, mostly teacher-cooperatives including DepEd PF, to waive the accrued interest during the said implementation of grace period for the benefits of DepEd personnel. The GSIS also informed DepEd through a virtual meeting that it will not charge accrued interest on loans.



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## Expedite the Release of Salaries, Benefits, and Allowances

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During the enhanced community quarantine (ECQ), one of the first things that the Department of Education did was expedite the release of employees’ salaries for March as they were greatly affected by the ECQ. Eventually, advance payment of monthly salaries for all DepEd personnel was put in place while the community quarantine was in force. Release of the P3,500 cash allowance per teacher and the P6,000 clothing allowance per personnel were also expedited.

# Shared Responsibility

One week before the official opening of classes in October 5, 2020, Usec. Annalyn Sevilla (pictured) and DepEd Regional Director Malcolm Gama visited some schools in the cities of Mandaluyong, Pasig, and Valenzuela and homes in nearby neighborhoods to ensure the readiness of schools, teachers, and parents for the school year 2020-2021.



DepEd's School Based Feeding Program continued despite the pandemic. Bottles of milk and Nutribuns were distributed to parents.

True to Bayanihan: Bulig-Dunong kits, which consist of crayons, papers, pencils, and other school supplies, were submitted to the students of Masbate Elementary school. Bulig-Dunong is a project of the schools division of Masbate province and aims to give additional school supplies in chosen schools in Masbate.

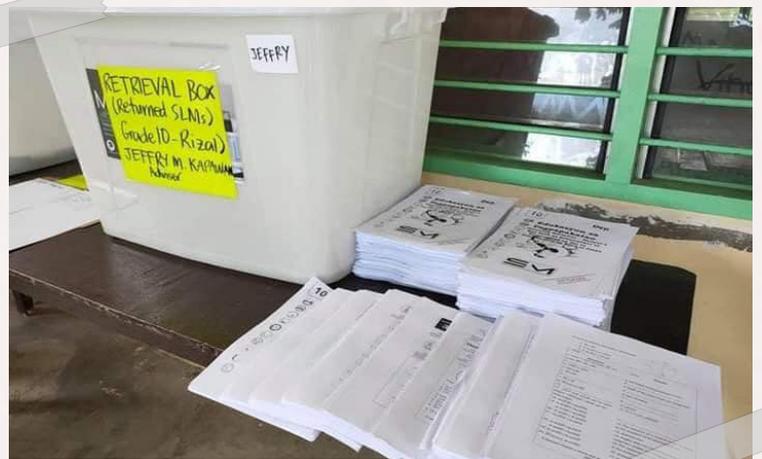




Last January 29, 2021, Usec. Alain Del Pascua and Secretary Leonor Magtolis Briones inspect the laptops donated by the Bureau of Customs after the signing of the Deed of Donation of Acceptance. These laptops are to be distributed to learners undergoing online learning in distressed areas.



Going against the tide: delivering different learning modalities in the pandemic



General Santos City made use of Retrieval boxes in distributing the SLMs as a way to comply to the minimum health standards.



A teacher distributes SLMs to a parent in Latian Elementary School sa Abela, Sarangani. The SLMs were sanitized before distribution to ensure the learners' safety from COVID-19



*Left: BTMS Training sessions before the COVID-19 pandemic. Right: BTMS Online training sessions with Dir. Bettina Aquino.*



# BTMS ROLLOUT IN DEPED

To fast track transactions in the Department to support basic education services with the timely delivery of education inputs through effective and efficient ways of working, DepEd currently uses seven (7) different systems for budget and performance transactions. However, in support of and response to the issuance of Executive Order No. 55, s. 2011 (Directing the Integration and Automation of Government Financial Management Systems) and adopting the National Government's Public Financial Management (PFM) roadmap, the Department will implement the use of Budget and Treasury Management System (BTMS) to standardize our public financial system and make transactions more manageable and more efficient. The use of BTMS in DepEd also meets one of Sec. Briones' ten-point agenda and strategic direction, which is **"ensure timely and adequate delivery of education inputs."**

# What is BTMS?

The Budget and Treasury Management System (BTMS) is a secure information system for the PFM operations of the Government of the Philippines (GOP).

- ▶ developed as an enabler of the PFM program to strengthen, standardize, and automate the operational systems of the GOP
- ▶ provides a sustainable government resource planning solution that is extensible, flexible thereby supporting a range of public financial requirements, and adaptable to reform and modernization

Through a centralized database, it will facilitate efficient collection and organization of financial transactions which will allow real time transparency of information. It will simplify and unify different systems used for budget and performance transactions—not only in DepEd, but also in other national agencies.

- ✔ modern
- ✔ reliable
- ✔ integrated
- ✔ accurate
- ✔ common to every agency of the Government of the Philippines

It is a single integrated system that supports different ranges of public financial requirements. It consolidates all data and supports the following crucial PFM components



## The BTMS Project aims to achieve the following objectives:

- ▶ Adoption of PFM best practices
- ▶ Integration of appropriations, allotments, cash allocations, commitments, obligations, disbursements, and reporting functions
- ▶ Real time online monitoring of appropriations versus allotments versus obligations versus disbursements
- ▶ Automation of manual processes
- ▶ Government-wide consolidation of reports
- ▶ Systematic real-time recording and reporting of all revenues, expenditures, assets and liabilities
- ▶ Elimination of multiple standalone systems
- ▶ Standardization of processes, formats, and reporting across GOP

In October 2020, the Department of Education was able to rollout the BTMS in the Central Office (CO) despite the challenges faced due to the COVID-19 pandemic. After almost eight months of implementing the system, end-users are slowly getting familiar with it and areas of improvement, both in the system and on the users' end, are identified.

### Other gains to expect from BTMS

- ✔ Effective monitoring of budget utilization
- ✔ Enforce spending within budget
- ✔ Adoption to New Normal



All these will help authorities in agencies to create informed decisions

The Department of Education plans to fully implement the BTMS in the 16 Regional Offices, 210 Division Offices, 2,521 Implementing Schools by the end of 2024.

# Bayanihan Act 2

As stipulated in Section 10, Item (n) of the Republic Act No. 11494, otherwise known as the "Bayanihan to Recover as One Act" and "Bayanihan Act 2" the Department of Education received P4 Billion to cover the implementation of Digital Education, Information Technology and Digital Infrastructure, and Alternative Learning Modality. DepEd also received an additional P300 Million, as stipulated in Section 4 (n) of the Act for the subsidies and allowances to basic education students.

Although the effectivity of the Bayanihan Act 2, has already ended last December 19, 2020, as per Section 18 of the said act, President Duterte signed on December 29, 2020 the RA No. 11519 entitled "An Act Extending the Availability of the Appropriations Under Republic Act No. 11494, Otherwise Known as the "Bayanihan to Recover as One Act."

The appropriations under RA No. 11494 will still be available for release, obligation, and disbursement until June 30, 2021, as per RA No. 11519.



PURPOSE	AMOUNT
Provision of laptops to teachers	2,400 M
Provision of mobile/internet load to DepEd Personnel	1,200 M
Establishment of radio-based instruction infrastructure for Last Mile Schools	50 M
Delivery of distance modalities using DepEd online and broadcast platforms (DepEd Commons, DepEd TV and Radio)	200 M
Augment funds for the provision of learning resources, including printing and delivery of self-learning modules	150 M
Subsidies and allowance to basic education students	300 M
<b>TOTAL</b>	<b>4,300 M</b>



