



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

JUL 16 2025

MEMORANDUM
No. 342, s. 2025

2026 SPECIAL EDUCATION FUND (SEF) BUDGET PREPARATION

To: OIC-Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
OIC-Chief Education Supervisor, School Governance and Operations Division
SEF-Technical Working Group (TWG)
School Heads
Others Concerned

1. Aligned with our goal to develop a responsive 2026 Special Education Fund (SEF) Budget for Muntinlupa City, the Schools Division Office (SDO) has improved its budget planning process by increasing stakeholder involvement, ensuring funding priorities better reflect school needs and evidence-based improvement strategies.
2. Recognizing the importance of timely execution, the SEF-TWG and all other involved parties are instructed to complete all budget activities listed below within the specified deadlines to ensure compliance with *Joint Circular (JC) No. 1, s. 2017 (Revised Guidelines on the Use of the Special Education Fund)*.
3. The key milestones are outlined below:

Activities	Person/s Responsible	Outputs	Timeline
Analysis of school needs and activities, determination of budget priorities and preparation of with budget requests with the required attachments (work and financial, etc.)	School Heads and School Governing Council (SGC)	Request letter addressed to the City Mayor thru the OSDS Work and financial plans	Not later than July 25, 2025
Consolidation of school budget requests	Elementary and Secondary School Heads Association Presidents	Consolidated list of school budget requests	Not later than August 15, 2025
Submission of consolidated requests for funding for the ensuing budget year to the SDS	Heads of Elementary and Secondary Schools	Transmittal letter addressed to the SDS	Not later than August 31, 2025



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Consultation / Discussion / Hearing with schools concerned and other stakeholders Finalization of the proposed budget requests from all schools in the City for the ensuing budget year	DepEd SDS (as assisted by the SEF-TWG)	Proposed SEF 2026 Budget	September 1 - 30, 2026
Submission of the Proposed SEF Budget to the Local Chief Executive (LCE) for review and potential adjustments	DepEd SDS (as assisted by the SEF-TWG)	Adjusted 2026 Budget	Not later than October 15, 2025
Review and approval of the SEF Budget by for the ensuing year through an LSB Resolution approved by the majority of all LSB members	City LSB	Approved 2026 SEF Budget	Not later than October 31, 2025
Submission of approved SEF Budgets to DepEd Central Office	DepEd SDS	Copy of the Submitted SEF Budget stamped received	Not later than December 31, 2025

4. Wide dissemination and strict compliance with this memorandum are desired.


VIOLETA M. GONZALES CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Encl: As stated

To be indicated in the **Perpetual Index**
Under the following subjects

SPECIAL EDUCATION FUND

PROGRAMS AND PROJECTS

JBE/Memo — 2026 Special Education Fund(SEF)Budget Preparation

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