



Republic of the Philippines
Department of Education

NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

MEMORANDUM

No. 321, s. 2026

**PRE-WORK MEETING FOR THE SIX-YEAR SPECIAL EDUCATION FUND
INVESTMENT PROGRAM (SEFIP) AND ANNUAL SEF BUDGET PREPARATION**

To: Assistant Schools Division Superintendent
Chief Education Supervisor, Schools Governance and Operations Division
Chief Education Supervisor, Curriculum Implementation Division
President, Muntinlupa Public Schools Heads Association (MPSHA)
President, Muntinlupa Federation of Public Elementary and Secondary Teachers (MUNFEST)
Other SEF Secretariat Members

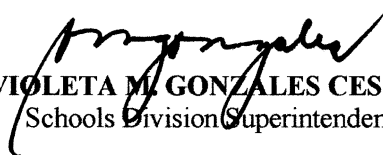
1. Pursuant to Joint Circular (JC) No. 01, s. 2025 issued by the DepEd, DBM, DILG, and DOF, which mandates the formulation of a Six-Year Special Education Fund Investment Program (SEFIP), and in accordance with the approved timeline for SEFIP development under the leadership of City Mayor Hon. Rozzano Rufino B. Biazon, this Office announces the conduct of a Pre-Work Meeting to initiate the preparation of the SEFIP and the Annual SEF Budget.

2. The details of the pre-work meeting are as follows:

Date : July 20, 2026 (Monday)
Time : 1:00 PM
Venue : Office of the Schools Division Superintendent

3. As stipulated under Section 5.1(b) of JC No. 01, s. 2025, the Schools Division Superintendent is tasked with preparing the budget for the City School Board, which must be grounded in evidence-based programs, projects, and activities. This meeting aims to ensure thorough and well-organized preparations for the SEFIP and Budget Planning process, leading to the strategic allocation of SEF resources that effectively address learning gaps, strengthen foundational literacy and numeracy, support academic recovery, and remain fully aligned with the Basic Education Development Plan (BEDP) 2030.

4. For your information, guidance, and strict compliance.


VIOLETA M. GONZALES CESO VI
Schools Division Superintendent

Encl: As stated
To be indicated in the Perpetual Index
Under the following subjects

LOCAL SCHOOL BOARD

MEETING

**VMG/Memo — Pre-Work Meeting For The Six-Year Special Education Fund Investment Program
(SEFIP) And Annual SEF Budget Preparation**

321 /July 16, 2026

NUM-2026-321



Student Center for Life Skills Bldg., Centennial Ave, Brgy. Tunasan, Muntinlupa City
8805-9935, 8805-9940
sdo.muntinlupa@gmail.com
deped-muntinlupa.com



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DEVELOPMENT OF THE SIX-YEAR SPECIAL EDUCATION FUND INVESTMENT PROGRAM (SEFIP) AND ANNUAL SEF BUDGET PURSUANT TO JOINT CIRCULAR (JC) NO. 01, S. 2025

I. RATIONALE

The Special Education Fund (SEF), derived from an additional one percent (1%) tax on real property under RA No. 7160, provides a dedicated source of funding for public schools. Recent legislation has expanded its scope to include Early Childhood Care and Development (ECCD) under RA No. 12199, Alternative Learning Systems (ALS) under RA No. 11510, Inclusive Education under RA No. 11650, the ARAL Program under RA No. 12028, the Parent Effectiveness Service (PES) Program under RA No. 11908, and the National Feeding Program under RA No. 11037. To consolidate these expanded mandates, the DepEd, DBM, DILG, and DOF issued Joint Circular (JC) No. 01, s. 2025, mandating the formulation of a Six-Year Special Education Fund Investment Program (SEFIP) to ensure strategic, transparent, and efficient allocation of SEF resources.

A critical feature of JC No. 01, s. 2025 is the explicit mandate under Section 5.1(b) that the Schools Division Superintendent (SDS) shall prepare the budget of the City School Board, supported by programs, projects, and activities for the ensuing fiscal year. This mandate is lodged with the SDS and the Schools Division Office (SDO) by virtue of their technical competence, educational expertise, and direct access to school performance data, School Improvement Plans (SIPs), the Division Education Development Plan (DEDP), learner assessment results from CRLA, Phil-IRI, and RMA, teacher deployment analysis, and classroom shortage data. The SDO is keen on performing this mandate, recognizing that the SEFIP represents a shift from ad hoc spending to strategic, evidence-based, and long-term investment in education, ensuring that City SEF allocations are aligned with national education priorities including the National Learning Recovery Framework and the Basic Education Development Plan (BEDP) 2030.

The Schools Division Office of Muntinlupa, through the Schools Division Superintendent, commits to the faithful execution of this mandate, recognizing that strategic SEF utilization is essential to addressing learning gaps, improving educational outcomes, and ensuring that every learner in the city receives quality, inclusive, and equitable education. The SDO shall exercise its full technical capacity and leadership to ensure that the SEFIP is developed with the highest standards of planning, participation, and accountability, ultimately contributing to the realization of the city's vision for educational excellence.

II. OBJECTIVES

Through this Work Program, SDO Muntinlupa, as the lead agency in SEFIP development pursuant to Section 5.1(b) of JC No. 01, s. 2025, aims to:

1. Exercise technical leadership and oversight in the formulation of a six-year SEFIP that is evidence-based, needs-driven, and aligned with national education priorities, the Basic Education Development Plan (BEDP) 2030, and the local development agenda of the City of Muntinlupa;



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2. Prepare, in coordination with the City LSB and other stakeholders, the annual SEF Budgets using the prescribed forms (Annex E of JC No. 01, s. 2025), ensuring that all expenditure items are supported by the approved School Improvement Plans (SIPs) and the Division Education Development Plan (DEDP);
3. Ensure strict compliance with reporting requirements by leading the preparation and timely submission of the SEF Budget Accountability Form (Annex D of JC No. 01, s. 2025) to the DepEd Central Office, copy furnished DBM and DILG, in accordance with the schedules prescribed under Section 6.8 of JC No. 01, s. 2025;
4. Champion transparency, accountability, and multi-stakeholder participation in the allocation and utilization of the SEF by engaging school heads, teachers, parents, civil society organizations, and other education stakeholders in the planning, monitoring, and evaluation of SEF-funded programs and projects;
5. Strategically address learning gaps, foundational skills development, and academic recovery needs through targeted SEF investments, utilizing data from CRLA, Phil-IRI, RMA, and other DepEd-approved assessments to ensure that SEF resources are directed to the most critical areas of need across all schools in the City of Muntinlupa;
6. Ensure that SEF allocations complement, rather than duplicate, resources from the national government and other funding sources, thereby maximizing the impact of every peso allocated to education;
7. Strengthen the capacity of school heads and other stakeholders in evidence-based budgeting, financial management, and reporting to ensure the effective and efficient utilization of SEF resources; and
8. Foster inter-local cooperation and equitable resource sharing, particularly in support of schools and learners in underserved and geographically disadvantaged areas within the City of Muntinlupa.

II. WORK PROGRAM MATRIX

Activities	Responsible Person/s	Timeline	Deliverable/ Output	Success Indicator
PHASE I: PREPARATORY AND DATA GATHERING				
1.2 Gather and consolidate education performance data from schools and DepEd Division Office.	DepEd SDS, PSDSs, School Heads	July 1-10, 2026	Consolidated LGU Education Performance Report	Complete data on all Annex B indicators
1.3 Prepare and submit report to LSB and DepEd CO containing: (a) LGU performance in critical education indicators (Annex B); (b) Resources	DepEd SDS	Not later than July 15, 2026	LGU Education Performance and Resource Report	Report submitted on time



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Activities	Responsible Person/s	Timeline	Deliverable/ Output	Success Indicator
allocated to schools from national government.				
1.4 Gather requests and proposals from stakeholders for SEFIP inclusion.	DepEd SDS	Not later than July 15, 2026	Consolidated list of stakeholder requests	All requests documented and acknowledged
1.5 Submit certified statement of actual and estimated SEF collections to LSB.	City Treasurer and Accountant	Not later than July 15, 2026	Certified Statement of SEF Receipts and Estimates	Statement certified and submitted on time
PHASE II: STAKEHOLDER CONSULTATION AND PLANNING				
2.1 Conduct multi-stakeholder consultations and hearings with schools, barangays, civil society organizations, and other stakeholders.	DepEd SDS	Not later than July 24, 2026	Minutes of Consultations; Draft SEFIP	All sectors represented in consultations
2.2 Review and analyze SIPs, DEDPs, and LDIPs to ensure alignment of proposed PAPs.	DepEd SDS, PSDSs, School Heads	Not later than July 30, 2026	Analysis report on alignment of plans	All PAPs aligned with SIP, DEDP, and LDIP
2.3 Identify strategic interventions to address learning gaps, with emphasis on foundational literacy, numeracy, science competencies, and academic recovery.	DepEd SDS	Not later than August 7, 2026	List of priority PAPs	Priority PAPs address identified learning gaps
2.4 Draft the six-year SEFIP indicating strategic prioritization policies and allocation of SEF to schools/CDCs/CLCs.	DepEd SDS	Not later than August 21, 2026	Draft SEFIP	Draft SEFIP complete and ready for review
2.5 Review draft SEFIP for compliance with allowable expenses (Annex C of JC No. 01, s. 2025) and	LSB	August 30, 2026	Reviewed and revised SEFIP	No duplication with national programs; all PAPs within



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Activities	Responsible Person/s	Timeline	Deliverable/ Output	Success Indicator
complementarity with national funds.				allowable expenses
PHASE III: BUDGET FORMULATION AND ISSUANCE				
3.1 Formulate and issue budget prioritization policies and tentative budget ceilings through a Budget Call.	LSB	Not later than September 15, 2026	LSB Budget Call	Budget Call issued and disseminated
3.2 Prepare annual SEF Budget using SEF Budget Preparation Form No. 1 (Annex E of JC No. 01, s. 2025), presented by PAP, by allotment class, and per school.	DepEd SDS, Budget Officer, School Heads	Not later than September 30	Draft SEF Budget (Annex E)	Budget prepared using prescribed form
3.3 Review SEF Budget to ensure that expenditure items are among those provided in Annex C and contained in the approved SIP and DEDP.	DepEd SDS	October 1 – October 15	Reviewed SEF Budget	All items validated against SIP, DEDP, and Annex C
3.5 Consolidate all SEF Budget proposals and prepare for LSB approval.	LSB Secretariat, DepEd SDS	October 16 – October 30	Consolidated SEF Budget	Budget consolidated and ready for approval
PHASE IV: BUDGET APPROVAL AND ADOPTION				
4.1 Present SEF Budget to LSB for deliberation and approval.	DepEd SDS, Budget Officer	Not later than November 15	LSB deliberation proceedings	Budget deliberated by LSB
4.2 Approve SEF Budget through an LSB Resolution duly signed by the Chair and Co-Chair and a majority of all its members.	LSB	Not later than November 30	Approved LSB Resolution and Final SEF Budget	Resolution approved and signed



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Activities	Responsible Person/s	Timeline	Deliverable/ Output	Success Indicator
4.4 Submit approved SEF Budget to the Sanggunian for incorporation in the LGU Annual Budget.	LSB Chair, Treasurer	Immediately after approval	Transmittal letter and approved budget	Budget submitted to Sanggunian
4.5 Post approved SEF Budget and LSB Resolution in the LGU website and in three conspicuous public places.	LSB Secretariat	Within 15 days from approval	Posted documents	Full Disclosure Policy complied with
PHASE IV: BUDGET APPROVAL AND ADOPTION				
5.1 Implement approved SEF-funded PAPs in accordance with RA No. 12009 (New Government Procurement Act) and its IRR.	LSB, School Heads, LGU Bids and Awards Committee	Throughout the fiscal year	Implemented PAPs	PAPs implemented as scheduled
5.2 Monitor implementation of education-related PAPs funded through SEF, including collection of data on education indicators.	LSB Secretariat	Throughout the fiscal year	Monitoring reports	Monthly monitoring conducted
5.3 Prepare quarterly SEF utilization report using SEF Budget Accountability Form No. 1 (Annex D).	LSB Budget Officer	Quarterly	Quarterly SEF Utilization Report (Annex D)	Report prepared and submitted
5.4 Submit quarterly SEF utilization report to DepEd CO, copy furnished DBM and DILG.	LSB Budget Officer, LSB Chair and Co-Chair	Not later than the 20th day after the end of each quarter	Submitted quarterly report	Reports submitted on time
5.5 Validate and verify SEF budget and utilization reports; encode into the Statement of Receipts and Expenditures (SRE) – LIFT System.	LSB Secretariat / Local Treasurer	Immediately after each reporting period	Validated SRE in LIFT System	Data encoded on time



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Activities	Responsible Person/s	Timeline	Deliverable/ Output	Success Indicator
5.6 Prepare and submit annual SEF utilization report using Annex D to DepEd CO, copy furnished DBM and DILG.	LSB Budget Officer, LSB Chair and Co-Chair	Not later than February 15 of the following year	Annual SEF Utilization Report (Annex D)	Annual report submitted on time
5.7 Conduct annual review and evaluation of SEFIP and SEF Budget implementation.	LSB	January – February	Annual Evaluation Report	Evaluation completed and used as input for next cycle

A. Composition of the SEFIP Core Group

Role	Designation	Responsibility
Chairperson	Violeta M. Gonzales CESO VI OIC-Schools Division Superintendent	Overall leadership and direction; ensures alignment with national education priorities; presides over committee meetings
Vice-Chairperson	Ma. Regalele A. Olarte Chief Supervisor School Governance and Operations Division	Assists the Chairperson; oversees technical working groups
SEFIP Focal Person	Florante C. Marmeto EdD Chief Supervisor Curriculum Implementation Division	Leads the actual preparation and consolidation of the SEFIP and SEF Budget; coordinates with all committee members
Member	EnP. Alvin P. Veron City Planning Officer (or designated representative)	Provides policy direction and ensures alignment with LGU development priorities
Member	Jhemson Ellis PhD Public Schools District Supervisor	Consolidates SIPs and school-level data; provides recommendations on school needs
Member	Pamela A. Asuncion City Budget and Management Officer (or designated representative)	Provides technical assistance on budget preparation and compliance with accounting/auditing rules



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Role	Designation	Responsibility
Member	Niña L. Alviar OIC-City Treasurer (or designated representative)	Provides certified statements of actual and estimated SEF collections
Member	Melania M. Casanova City Accountant (or designated representative)	Assists in financial reporting and validation
Member	Reynaldo O. Comisario President, MPSHA	Represents school-level concerns and ensures alignment with SIPs
Member	Rose Corpus City Federation of Parents-Teachers Associations	Represents parents and community stakeholders
Member	Earl Owen D. Baulista Muntinlupa Federation of Public Elementary and Secondary Teachers	Represents teacher welfare and professional development concerns
Member	Atty. Erness Faith J. Regacho National Employees Union-muntinlupa	Represents support staff and non-teaching personnel concerns
Member	Engr. Jonas Angelo L. Abadilla SK Federation President	Represents youth and learner perspectives
Member	Atty. Camille R. Alcaraz Representative, Accredited Local NGO	Represents civil society and non-formal education sector, ensuring inclusivity and community voice in SEF planning
Secretariat	LSB Secretariat	Provides administrative and technical support; documents proceedings; manages data capture and reporting



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V. MONITORING AND EVALUATION MECHANISM

Parameter	Indicator	Frequency
Timely submission of required reports	Submission of Annex D reports by deadline	Quarterly and annually
Compliance with allowable expenses	All PAPs are listed in Annex C of JC No. 01, s. 2025	Annually during budget preparation and quarterly review
Alignment with national and local plans	PAPs are consistent with SIP, DEDP, CDP, and LDIP	Annually
Stakeholder participation	Attendance and participation of stakeholders in consultations	During consultation period
Transparency and accountability	Posting of reports in LGU website and conspicuous places	Within 15 days from approval or submission
Utilization rate of SEF	Percentage of SEF disbursed vs. collected	Quarterly and annually
Improvement in education indicators	Progress in indicators listed in Annex B	Annually

VI. RISKS AND MITIGATION MEASURES

Identified Risk	Mitigation Measure
Delay in submission of data from schools or national agencies	Establish clear timelines and follow-up mechanisms; conduct regular coordination meetings
Insufficient understanding of new guidelines	Conduct orientation and capacity-building activities for all LSB members and concerned personnel
Limited LGU financial resources for LEO/LSB Secretariat	Implement phased establishment of LEO; designate existing personnel to perform functions
Overlap with national government programs	Ensure review of national budget allocations; coordinate with DepEd and other NGAs



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Identified Risk	Mitigation Measure
Inadequate stakeholder participation	Conduct targeted consultations and use multi-channel communication strategies
Failure to meet submission deadlines	Establish an internal tracking system; assign accountability for each deliverable

Prepared by:

VIOLETA M. GONZALES CESO VI

Assistant Schools Division Superintendent

OIC- Office of the Schools Division Superintendent

Co-Chairperson, Local School Board

Approved by:

ROZARIO RUFINO B. BLAZON

City Mayor

Chairperson, Local School Board