



Republic of the Philippines
Department of Education

REGION I
SCHOOLS DIVISION OF THE CITY OF BATAC

DIVISION MEMORANDUM

No. **358** s. 2026

04 JUN 2026

**SUBMISSION OF PROGRAMS, PROJECTS AND ACTIVITIES (PPAs)
PROPOSAL FOR SPECIAL EDUCATION FUND INVESTMENT PROGRAM (SEFIP)**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Unit & Section Heads
Public School Heads
All Others Concerned

1. In line with the requirement for the utilization of the School Education Fund (SEF), as mandated in Joint Circular No. 01, s. 2025 titled Omnibus Guidelines on the Use of the Special Education Fund, the Local School Board shall formulate a six-year SEFIP consistent with the LGUs Local Development Investment Program.
2. All public school heads and unit/ section heads are advised to submit proposals for PPAs to be included in SEFIP covering the year 2027-2032 not later than June 25, 2026 following the template thru <https://tinyurl.com/SEFIPTemplate>. The PPAs to be submitted must be aligned with the Division Education Development Plan (DEDP) and the School Improvement Plan (SIP).
3. It is further advised that pertinent documents like Program of Works (POW) for infrastructure projects signed by the City/ Division Engineer and correct specification of items if capital outlay or supplies are attached to the 2027 proposal for PPAs to be funded under SEF 2027. Moreover, it is highly advised that a market survey be conducted as the basis for the item's cost. (*Note: Use the standard template for PPA proposal based on NQMS*).
4. Attached is Joint Circular No. 01, s. 2025 titled Omnibus Guidelines on the Use of the Special Education Fund for reference.
5. For information and guidance.

ANSELMO R. ALUDINO
Schools Division Superintendent

Encl.: As stated
Reference: As stated
To be indicated in the Perpetual Index
under the following subjects:

Programs Projects

NMU/DO-SEFPPAs2027proposal
26008/June 3, 2026



DepEd Batac City



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**DEPARTMENT OF EDUCATION (DEPED)
DEPARTMENT OF BUDGET AND MANAGEMENT (DBM)
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT (DILG)
DEPARTMENT OF FINANCE (DOF)**

JOINT CIRCULAR NO. 01, s. 2025

TO : ALL PROVINCIAL GOVERNORS, CITY AND MUNICIPAL MAYORS, SCHOOLS DIVISION SUPERINTENDENTS (SDSs), PUBLIC SCHOOL DISTRICT SUPERVISORS (PSDSs), SCHOOL HEADS, MEMBERS OF THE LOCAL SCHOOL BOARDS (LSB), AND OTHER NATIONAL AND LOCAL GOVERNMENT OFFICIALS CONCERNED

SUBJECT : OMNIBUS GUIDELINES ON THE USE OF THE SPECIAL EDUCATION FUND (SEF)

1.0 Background

Under Republic Act (RA) No. 7160¹ or the Local Government Code (LGC) of 1991, a province or city, or a municipality within a region, may levy and collect an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax.² The additional one percent (1%) of real property collected in the province is shared equally by the province and the municipalities within its territorial jurisdiction. On the other hand, cities keep all of their collections. The proceeds from this special levy accrue to the Special Education Fund (SEF) and are automatically released to the Local School Boards (LSBs).

The SEF provides the source of funds for the supplementary annual budgetary needs for the operation and maintenance of public schools within the province, city, or municipality through an annual SEF Budget. The formulation, approval, and utilization of the SEF Budget are the responsibility of the individual LSB in each province, city, or municipality.

Since its inception, many laws have been passed which rely mainly on the SEF. These have extended the scope of the fund to include early childhood care and development (ECCD), encompassing education, nutrition, and parental support, and expanded the range of learners covered to ensure availability of supports for out-of-school and adult learners, and learners with disabilities, among others:

1. RA No. 10665, or the Open High School System Act, which establishes an alternative secondary education program in the

¹ An Act Providing for A Local Government Code of 1991.

² See Philippines. Act No. 7160, An Act Providing for A Local Government Code of 1991, Title II, Chapter Section 235 on the Additional Levy on Real Property for the Special Education Fund.

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- Philippines. This system provides flexible learning opportunities for students who are unable to attend traditional high schools due to various circumstances;
2. RA No. 11037, or the Masustansiyang Pagkain Para sa Batang Pilipino Act, which establishes the National Feeding Program to address undernutrition among young learners;
 3. RA No. 11510, or the Alternative Learning System (ALS) Act, which institutionalizes the ALS to provide accessible, flexible, and inclusive education for out-of-school youth and adult learners;
 4. RA No. 11650, or the Inclusive Education Act, which mandates the establishment of policies and services to support learners with disabilities, ensuring their full participation in quality education;
 5. RA No. 11908, or the Parent Effectiveness Service Program Act, which creates the Parent Effectiveness Service (PES) Program to expand the knowledge and skills of parents and parent-substitutes on parental duties and responsibilities;
 6. RA No. 12028, or the Academic Recovery and Accessible Learning (ARAL) Program Act, which addresses issues on learning difficulties of basic education learners and provides solutions based on assessments led by DepEd; and
 7. RA No. 12199, or the ECCD System Act, which strengthens the holistic care, nutrition, and early education of Filipino children, particularly those aged zero to five, through an institutionalized, comprehensive, and multi-sectoral approach at both national and local levels.

Against this backdrop, findings from EDCOM II³ have shown that most Filipino learners face significant challenges, particularly in the early years: (1) one in four Filipino children below five (5) years of age not reaching the recommended food energy intake, (2) there remains limited access to early childhood education across the country, and (3) the low number of learners attaining mastery of foundational skills by Grade 3.


Altogether, this highlights the critical role of local government units (LGUs) in ensuring that (1) funding for critical gaps in basic education with most impact on learning are addressed, (2) there is synergy in the various efforts of government programs, (3) there is convergence between national, local, and private resources, meant to improve the quality of education across the country. In view of the foregoing, these omnibus guidelines are thus issued jointly by DepEd, DBM, DILG, and DOF to update previous policies, streamline processes, and enhance effectivity of said fund.

2.0 Purpose

- 2.1 To amend, consolidate, and improve the policies and guidelines outlined in Joint Circular (JC) No. 1, s. 2017, and JC Nos. 1 and 2, s. 2020 regarding the allowable expenditure chargeable against the SEF issued by

³ The Second Congressional Commission on Education (EDCOM II) Year Two Report. "Fixing the Foundations: A Matter of National Survival". 2025.

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the DepEd, DBM, and DILG, as mandated by RA No. 7160 and its Implementing Rules and Regulations (IRR);

- 2.2 To promote strategic, transparent, equitable, and efficient allocation of resources, ensuring that the SEF is effectively utilized in a way that prioritizes the improvement of learning outcomes including addressing learning gaps, foundational skills development, and academic recovery needs consistent with national education priorities, through programs and projects that align with and strengthen budgeting priorities across all levels of decision-making;
- 2.3 To strengthen and rationalize reporting and monitoring mechanisms across the concerned agencies, as well as enhance transparency and accountability in the use of the SEF;
- 2.4 To revise and broaden the scope of allowable expenses chargeable against the SEF pursuant to recent legislation;
- 2.5 To maximize the utilization of the SEF to enhance the delivery of quality education to all learners; and
- 2.6 To establish a clear framework, delineating the responsibilities of the LGUs at various levels and among national government agencies.

3.0 Legal Bases on the Use of SEF

- 3.1 Section 1 of RA No. 5447, or An Act Creating the Special Education Fund, declares that it is the policy of the government to contribute to the financial support of the goals of education as provided by the constitution. The SEF, therefore, shall be derived from the additional tax on real property.
- 3.2 Further, Section 2 of the same law provides that SEF shall be allocated to the following:
 - 3.2.1 The organization of extension classes;
 - 3.2.2 The construction and repair of elementary school buildings;
 - 3.2.3 The payment and adjustment of salaries of public school teachers;
 - 3.2.4 Printing and purchasing of books;
 - 3.2.5 Establishment of a printing plant;
 - 3.2.6 The undertaking of an education research;
 - 3.2.7 Granting of government scholarships; and
 - 3.2.8 Promotion of physical education.
- 3.3 Section 309(A) of the LGC states that the SEF shall consist of the respective shares of provinces, cities, and barangays in the proceeds of the additional tax on real property to be appropriated for purposes prescribed in Section 272 of this code. Anent thereto, Section 272 provides that the SEF shall be allocated to the following:

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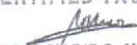
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- 3.3.1 Operation and maintenance of public schools;
 - 3.3.2 Construction and repair of school buildings;
 - 3.3.3 Facilities and equipment;
 - 3.3.4 Educational research;
 - 3.3.5 Purchase of books and periodicals; and
 - 3.3.6 Sports development.
- 3.4 Further, Section 100 (c) of the same law provides that the annual school board shall give priority to the following:
- 3.4.1 Construction, repair, and maintenance of school buildings and other facilities of public elementary and secondary schools;
 - 3.4.2 Establishment and maintenance of extension classes where necessary; and
 - 3.4.3 Sports activities at the division, district, municipal, and barangay levels.
- 3.5 Section 9 of RA No. 10665, or the Open High School System Act, provides that community advisers and source personnel shall be hired by the LGUs and shall receive honoraria to be arranged by the local school board. The LSBs shall determine and allocate appropriate honoraria for these individuals, ensuring that compensation is commensurate with their contributions and aligned with existing budgetary guidelines in consideration of Local Budget Circular (LBC) No. 163, s. 2025.
- 3.6 Section 7 of RA No. 11037, or the Masustansyang Pagkain para sa Batang Pilipino Act, provides that LGUs shall assist National Government Agencies (NGAs) in the efficient and effective implementation of the National Feeding Program and shall be authorized to use a portion of the SEF and/or their twenty percent (20%) development fund as provided for in the LGC to augment the appropriations available under the General Appropriations Act (GAA).
- 3.7 The following sections of RA No. 11510, or the Alternative Learning System Act, allow the use of SEF:
- a. Section 16. Partnerships with LGUs – The DepEd shall partner with LGUs in the delivery of ALS programs to their constituents. LGUs shall, in partnership with other government agencies and stakeholders, help to identify and mobilize prospective ALS learners, provide access to conducive learning environment, contribute available resources to ALS programs, such as Community ALS Implementors and ALS Community Learning Center (CLC) sites, promote post-program activities and introduce local innovations as may be necessary.
 - b. Section 17. Local School Board – The Local School Board established pursuant to RA No. 7160 or the “Local Government Code of 1991”, shall perform the following additional functions in the delivery of ALS programs:


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- Coordinate ALS implementation with the DepEd at the city or municipal level, including the identification of priority ALS programs, provision of technical assistance to ALS Teachers, program monitoring and evaluation, and coordination with government and private sector partners for post-program support activities;
 - Coordinate with the DepEd the determination of the annual supplementary budgetary needs of the operation and maintenance of ALS programs within the city or municipality;
 - Ensure the implementation of community literacy mapping activities within the city or municipality and coordinate with the barangays, private sector, and other agencies in their identification of out-of-school children in special cases and adults, who have not yet completed their basic education; and
 - Coordinate with the DepEd regarding provision, operation and maintenance of ALS CLCs.
- c. Section 18. Special Education Fund Authorization – Notwithstanding the provisions of Sections 235 and 272 of the LGC, the Local School Boards shall be authorized to set aside a portion of the proceeds of the SEF for the delivery of ALS programs within the LGUs' respective areas of jurisdiction, including but not limited to, the hiring of additional Community ALS Implementors within the LGUs' area of jurisdiction.
- 3.8 Section 24(g) of RA No. 11650, or the Instituting a Policy of Inclusion and Services for Learners with Disabilities in Support of Inclusive Education Act, provides that notwithstanding the provisions of Sections 235 and 272 of the LGC of 1991, the Local School Boards (LSBs) shall be authorized to set aside a portion of the proceeds of the SEF to supplement the funds of the DepEd and other implementing partner agencies for the delivery of support and related services for learners with disabilities.
- 3.9 Section 12 of RA No. 11908, or The Parent Effectiveness Service Program Act, provides that the costs for conducting the parent effectiveness sessions and other expenses relevant thereto shall be charged against the respective appropriations of the cities and municipalities or the Special Education Fund, as the case may be.
- 3.10 Section 13, paragraph two of RA No. 12028, or the Academic Recovery and Accessible Learning (ARAL) Program Act, provides that concerned LGUs may provide the necessary funds for the purpose charged against the SEF.
- 3.11 Section 7(b) of RA No. 12199, or the ECCD, System Act provides that LGUs shall include allocations from their SEF for the ECCD Program. This is in conjunction with allocations from the LGU's gender and development (GAD) fund, and other local funds, consistent with Section 7(b) of said law.

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4.0 Definition of Terms

For purposes of this JMC, the definition of terms are set forth in Annex A.

5.0 Establishment of Local School Boards

5.1 Pursuant to Sections 98(B) and 100(A) and (B) of RA No. 7160, there shall be established in every province, city or municipality a provincial, city or municipal school board, respectively, with its corresponding composition:

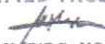
5.1.1 The Provincial School Board shall be composed of the Governor and the Division Superintendent of Schools as Co-Chairpersons; the Chairperson of the Education Committee of the Sangguniang Panlalawigan, the Provincial Treasurer, the representative of the Pederasyon ng mga Sangguniang Kabataan in the Sangguniang Panlalawigan, the duly elected president of the provincial federation of parents-teachers association, the duly elected representative of the teachers' organization in the province, and the duly elected representative of the non-academic personnel of public schools in the province, as members;

5.1.2 The City School Board shall be composed of the City Mayor and the City Superintendent of Schools as Co-Chairpersons; the Chairperson of the Education Committee of the Sangguniang Panlungsod, the City Treasurer, the Representative of the Pederasyon ng mga Sangguniang Kabataan in the Sangguniang Panlungsod, the duly elected president of the city federation of parents-teachers associations, the duly elected representative of the teachers' organizations in the city, and the duly elected representative of the non-academic personnel of public schools in the city, as members; and

5.1.3 The Municipal School Board shall be composed of the Municipal Mayor and the District Supervisor of Schools as Co-Chairpersons; the Chairperson of the Education Committee of the Sangguniang Bayan, the Municipal Treasurer, the representative of the Pederasyon ng mga Sangguniang Kabataan in the Sangguniang Bayan, the duly elected president of the municipal federation of parents-teachers associations, the duly elected representative of the teachers' organizations in the municipality, and the duly elected representative of the non-academic personnel of public schools in the municipality, as members.

In the event that a province or city has two (2) or more school superintendents, and in the event that a municipality has two (2) or more district supervisors, the co-chairperson of the local school board shall be determined as follows: (1)

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the Department of Education shall designate the Co-Chairperson for the provincial and city school boards; and (2) the division superintendent of schools shall designate the district supervisor who shall serve as co-chairperson of the municipal school board.

The performance of the duties and responsibilities of the abovementioned officials in their respective local school boards shall not be delegated.

(a) The local school board shall meet at least once a month or as often as may be necessary.

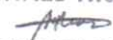
(b) Any of the co-chairpersons may call a meeting. A majority of all its members shall constitute a quorum. However, when both co-chairpersons are present in a meeting, the local chief executive concerned, as a matter of protocol, shall preside over the meeting. The division superintendent, city superintendent or district supervisor, as the case may be, shall prepare the budget of the school board concerned. Such budget shall be supported by programs, projects, and activities of the school board for the ensuing fiscal year. The affirmative vote of the majority of all its members shall be necessary to approve all decisions and approvals.

5.2 Consistent with RA No. 7160, LSBs are encouraged to consider expanding its membership, in consideration of DILG MC No. 83, s. 2022, and DEPED-DILG JMC No.1, s 2024;

5.3 Further, LSBs shall adopt a multistakeholder approach to planning and budgeting to promote shared accountability and responsibility, as well as synergy across the LGU's directions and priorities, to include:

- Education office/s, if applicable
- Social welfare and development office
- Health office
- Representative/s from local technical-vocational institutions (TVIs)
- Representative/s from local and higher education institutions (local *Pamantasan* and/or polytechnics)
- Representative from a private education association/institutions
- ALS Implementors
- Indigenous cultural communities/ indigenous peoples (ICCs/IPs)
- Parent-teacher organizations
- Parents of children with disabilities
- Civil society organizations (CSOs) engaged in education in the locality
- Industry associations/groups
- School governance council

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5.4 In the development of the plan, the LSBs shall take into account the educational indicators of the LGU as a whole, as well as of individual barangays/schools, including but not limited to those enumerated in Annex B:


- Access and participation
 - ECCD participation rates (for ages 3-4)
 - Transition rates (between key stages)
 - High school completion rates
 - No. of out-of-school learners
 - No. of learners with disability

- Learning outcomes
 - Literacy Rate (Kindergarten to Grade 3), particularly the proportion of struggling readers, based on assessment results including the Comprehensive Rapid Literacy Assessment (CRLA) and other DepEd approved tools
 - Literacy proficiency for Grades 4 to 10 learners based on the Philippine Informal Reading Inventory (Phil-IRI) and other validated reading assessments
 - Numeracy rate (Kindergarten to Grade 3), and numeracy proficiency for Grades 1 to 10 based on the Rapid Mathematics Assessment (RMA) and other DepEd approved tools
 - Performance in national achievement tests (ELLNA, NAT Grades 6, 10 and 12), and results of other national or division assessments relevant to learning recovery
 - Proportion of learners requiring targeted academic interventions in literacy, numeracy, and science as determined through BOSY, midline, and EOSY assessments and aligned with the national learning recovery framework

- Health and nutrition
 - Percentage of ECCD students screened for developmental delays
 - Stunting rates (for ages 0-4)
 - Percentage of wasted and severely wasted learners

- Learning environment
 - Student-to-teacher ratios by key stage
 - No. of schools that have double, triple, or multi-shifts
 - No. of classrooms/schools affected by natural calamities

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At the provincial level, LSBs must look into the municipality-level performance in the above indicators, as well as possible differences in performance due to resource constraints of low-income LGUs.

To provide context, data analysis must include historical references (performance of the LGU at least for the past three years), as well as local benchmarks (comparing LGU performance vs. provincial, regional, and national averages).


6.0 Planning and Budgeting for the SEF

- 6.1 The LSB shall formulate a six-year SEF Investment Program (SEFIP) consistent with the LGU's Local Development Investment Program (i.e., Provincial Development and Physical Framework Plan and Comprehensive Development Plan, as applicable) and Local Development Investment Programs, indicating strategic prioritization policies in the allocation of the SEF to schools/CLCs and CDCs, taking into consideration equitable sharing, priority needs and such factors as enrollment ratio, distance of the schools, performance, drop out rate and location of schools as basis for the preparation of the LGU's annual budget.

The LSB shall ensure that SEF allocations are evidence-based, needs-driven, and aligned with the goals of inclusive and quality education. It shall define strategic interventions to address learning gaps specific to the community, with particular emphasis on improving foundational literacy, numeracy, and science competencies, and supporting academic recovery efforts pursuant to national education policies, especially in underserved and geographically isolated and disadvantaged areas. The formulation of the SEFIP must be guided by the following conditions:

- 6.1.1 If the LGU has no or has outdated CDP/PDPFP, and has no existing SEFIP, prepare and or update the CDP/PDPFP. The relevant information of the CDP/PDPFP on education sector such as profile, situational analysis, and list of Programs, Activities, and Projects (PAPs) shall be considered or used as inputs in the SEFIP formulation;
- 6.1.2 If there is an updated CDP/PDPFP, but no existing SEFIP, the relevant information of the CDP/PDPFP on education sector such as profile, situational analysis, and list of PAPs shall be considered or used as inputs in the SEFIP formulation; and
- 6.1.3 If the LGU has no or has outdated CDP/PDPFP, but has an existing SEFIP, use the SEFIP as reference and inputs in preparation and/or updating of the CDP and PDFPP.
- 6.2 The SEFIP shall also be aligned and complementary with the current School Improvement Plan (SIP) and Division Education Development Plan (DEDP).

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Plan:	Applies To:
Division Education Development Plan (DEDP)	Division Level within DepEd
School Improvement Plan (SIP)	School Level

6.3 The LSB in each province, city, or municipality shall be responsible for the preparation and approval of the annual budgetary requirements of the public schools based on the DepEd-approved SIP and DEDP in the implementation of the ECCD Program, kindergarten, elementary, secondary, formal, and non-formal education programs, chargeable to their respective SEFs.

6.3.1 All expenditure items to be included in the SEF Budget shall be among those provided under Annex C thereof and contained in the approved SIP and DEDP.

6.3.2 The SEF Budget shall be presented by program, activity, project (PAP), by allotment class, and per school using SEF Budget Preparation Form No. 1, as contained in Annex E.

6.3.3 The provincial SEF shall, as much as possible, fill the funding gaps of fourth (4th) and fifth (5th) income class municipalities⁴, as well as schools with a significant proportion of struggling learners, and localities with limited capacity to implement early childhood, inclusive education, ALS program, and identified schools through national assessments requiring targeted remediation and academic recovery interventions.

6.3.4 The corollary budget allocation shall be complementary to the budget of the national programs.

6.3.5 The relevant municipal, city, or provincial LSBs shall review and approve their corresponding SEF budget allocation each year through an LSB resolution duly approved by a majority of its members. Furthermore, each LSB shall ensure that the said budget takes into consideration projects and programs already funded by law.

6.4 The LSB shall consider the following in the preparation of the SEF Budget:

⁴ An Act Institutionalizing The Automatic Income Classification of Provinces, Cities and Municipalities, RA. 11964

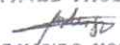
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- 6.4.1 The performance of the LGU in critical education indicators identified in Annex B supplemented by learner assessment data generated through division and school-level tools such as CRLA, Phil-IRI, RMA, and other DepEd-approved assessments aligned with the national learning recovery framework;
- 6.4.2 The report of the school heads on the state of education at the start of every school year, which will provide an annual progress report on the SIP and cover, among others, the basic education performance indicators and audited financial reports of his/her school, including funds it received during the previous school year from national, local, and community-based sources, as well as the disposition of these funds;
- 6.4.3 The recommendation of the DepEd PSDS and SDS as well as the priorities indicated in the SIPs and DEDPs, vis-à-vis the information for the DepEd Regional Office (RO) on the allocation of each school from the National Budget for the current year and the ensuing year as contained in the National Expenditure Program;
- 6.4.4 The other allocated resources from national government agencies, including the DSWD, Department of Health (DOH), National Nutrition Council (NNC), and ECCD Council; and
- 6.4.5 The relevant expenditures, PAPs of the current LDIP, and Annual signed by the Chair and Co-Chair.
- 6.5 It shall be the task of the LSB to annually review each allocation made using the SEF to ensure that there is no overlap in the use of funds for the same plans and programs that are being addressed by the Board. Should there be an overlap, it shall be the task of the LSB to reallocate the SEF following applicable accounting, budgeting, and auditing rules and regulations.
- 6.6 The approval of the SEF Budget shall be through an LSB Resolution, signed by the Chair and Co-Chair and majority of all its members, pursuant to Section 100 (b) of RA No. 7160.
- 6.7 The SEF budget shall consider Section 19 of RA No. 12199, which expressly provides that the personal services limitations under Section 325(a) and 331(b) of RA No. 7160 or the "Local Government Code of 1991" shall not be applicable to the expenses appropriated for the compensation of CDTs and CDWs.
- 6.8 The preparation and approval of the SEF Budget for the ensuing year shall be guided by the following schedule of activities.

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Activities	Person/s Responsible	Indicative Timelines
<p>Submit a report covering the period of January 1 to December 31 of the preceding year to the LSB and DepEd Central Office (CO) containing the following information:</p> <ol style="list-style-type: none"> 1. Performance of the LGU across critical education indicators as detailed in Annex B; 2. Amount of resources allocated to the individual schools from the annual appropriations of the national government (DepEd, DOH, DSWD, NNC, ECCD Council, allocation from the SPFs, and from other items); 	<p>DepEd Schools Division Superintendent (SDS)</p>	<p>Not later than March 31 of the current year</p>
<p>Submission of requests from stakeholders to be included in the SEFIP.</p>	<p>DepEd SDS</p>	<p>Not later than March 31 of the current year</p>
<p>Consolidation, consultation and discussion/hearings with concerned schools and stakeholders for the SEFIP.</p>	<p>DepEd SDS</p>	<p>April 1 to June 30 of the current year</p>
<p>Submission to the LSB of the certified statement containing the following:</p> <ol style="list-style-type: none"> 1. Actual SEF collection for the immediately preceding fiscal year; 2. Actual collection for the first two quarters of the current year; 3. The estimated collection for the last two quarters of the current year; and 4. The annual estimates for the ensuing year. 	<p>Local Treasurer and Local Accountant</p>	<p>Not later than July 15 of the current year</p>
<p>Formulate and issue budget prioritization policies and tentative budget ceilings per municipality/city/province through a Budget Call</p>	<p>LSB</p>	<p>Not later than July 31 of the current year</p>

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Activities	Person/s Responsible	Indicative Timelines
<p>Submission of funding requests from the following:</p> <ul style="list-style-type: none"> • Elementary and secondary schools (to the DepEd Public Schools District Supervisor PSDS, for municipal school boards) or the SDS concerned (for city school boards) • The LGU's ECCD office/SWDO (for ECCD) • Division ALS Focal Persons/ALS Implementors • Inclusive Learning Resource Centers (ILRCs) • City/Municipal Health Officers for school health programs • Other education stakeholders 	<p>Stakeholders Indicated</p>	<p>Not later than August 31 of the current year</p>
<p>Public Consultation/Discussion/Hearing with schools concerned and other stakeholders;</p> <p>Consolidation of budget requests from all schools in the LGU (city/municipality) for the ensuing budget year</p>	<p>DepEd PSDS and SDS Jointly With:</p> <ul style="list-style-type: none"> • LGU ECCD Coordinator or SWDO Representative • ALS District/ City Coordinator • LGU Health Officer (for school health programs) • LSB 	<p>September 1 to September 30 of the current year</p>
<p>Review and approval of the SEF Budget for the ensuing year through an LSB Resolution approved by the majority of all LSB members</p>	<p>Municipality/ City LSB</p>	<p>Not later than October 31 of the current year (Earlier approval of the SEF Budget for municipalities will allow Provincial LSBs to consider augmentation to municipalities in the review of the provincial SEF budget)</p>

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Activities	Person/s Responsible	Indicative Timelines
Submission of the following to the Provincial LSB: <ol style="list-style-type: none"> 1. Consolidated approved municipality/city SEF Budgets; 2. List of proposals not funded in the municipality/city SEF Budgets 	DepEd SDS	Not later than seven (7) days after the approval of the SEF Budget
Review of proposals not funded in the approved SEF Budget of the City/Municipality taking into consideration the priorities contained in the DEDP Approval of the Provincial SEF Budget by Province through an LSB Resolution approved by the majority of all LSB members	Provincial LSB	Not later than November 30 of the current year
Submission of approved SEF Budgets to DepEd Central Office and the Department of Finance	DepEd SDS	Not later than December 31 of the current year

7.0 Allowable Expenses Chargeable Against SEF

- 7.1 In all instances, the LSBs must first determine whether the expenditure items listed in the PAPs are allowable expenses chargeable against the SEF, as listed in Annex C of this JC. Only those expenditure items that are not adequately funded by the DepEd, ECCD Council, DSWD, DOH, NNC, and other government agencies shall be charged against the SEF.
- 7.2 LGUs shall give priority to education-related PAPs that are not funded under the SEF. Such unfunded PAPs may be considered for inclusion and allocation under the LGU's general fund, subject to the availability of resources and compliance with existing budgeting laws and regulations.

8.0 Monitoring, Transparency, and Accountability in the Allocation and Utilization of SEF

- 8.1 To promote and enhance transparency and accountability in the allocation and utilization of the SEF, the parties concerned shall submit detailed expenditures regularly consistent with the monitoring sheet enclosed (Annex D) and comply with the following:

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Activities	Person/s Responsible	Indicative Timelines
Furnish the Local Budget Officer, the Local Accountant, and the Local Treasurer a copy of the SEF Budget as basis for disbursement or certification of availability of funds and for recording purposes	LSB	Not later than seven (7) days after the approval of the SEF Budget
Submit quarterly and annual reports on the SEF to the DOF-Bureau of Local Government Finance (BLGF) through the LGU Integrated Financial Tools (LIFT).	Local Treasurer and Budget Officer	For the first three quarterly reports, on or before the 15th day of the month following the end of the quarter. For the year-end report, on or before February 28th of the subsequent calendar year.
The DOF-BLGF shall be required to submit to the DepEd the consolidated SEF Budget Report and SEF Utilization Reports for both the provincial and regional levels.		
Post the detailed utilization monitoring report of the SEF Budget on the website of the LGU and/or in at least three (3) conspicuous public places for transparency and accountability in compliance with the Full Disclosure Policy of DILG, ensuring community access to critical financial information and fostering transparency.	LSB	Pertinent deadline consistent with the Full Disclosure Policy of the DILG

- 8.2 The monitoring sheet in Annex D shall be reviewed and updated regularly and jointly by the agencies concerned, for further refinement based on the needed information to improve efficacy and efficiency of education resourcing.
- 8.3 It is understood that the utilization and disbursement of the SEF shall be in accordance with existing budgeting, accounting, and auditing rules and regulations.
- 8.4 All education-related PAPs charged to the SEF shall follow RA No. 12009, or the New Government Procurement Act, its IRR, and Government Procurement Policy Board guidelines.

9.0 Establishment of a Local Education Office (LEO) or Local School Board Secretariat

- 9.1 Pursuant to Section 76 of the LGC which empowers LGUs to design and implement its own organizational structure, LGUs are encouraged to establish a Local Education Office (LEO) or a Local School Board (LSB) Secretariat. The said offices shall be responsible for monitoring,

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coordinating, and implementing educational programs and initiatives within the LGU which are specifically funded through the SEF and shall be mainly responsible for providing support to the board in the performance of its functions. The establishment of a LEO or LSB secretariat is subject to the passage of a local ordinance (see Annex F for a sample).

- 9.1.1 The LEO or LSB secretariat may be placed under the office of the local chief executive to ensure direct supervision and alignment with the LGUs development priorities. Qualified personnel may be appointed to administer the affairs of the LEO or LSB secretariat, subject to existing Civil Service Commission rules and regulations and applicable local government procedures.
- 9.1.2 For LGUs with limited financial resources, particularly those in the 4th and 5th income classes, the establishment of the LEO or LSB secretariat may be implemented in phases, with essential functions prioritized based on the LGUs most critical educational needs. Existing personnel from related offices may be designated to perform the functions of the Education Office with clearly defined responsibilities.
- 9.2 The LEO or LSB secretariat shall support the LGU in any and all education-related PAPs within the jurisdiction of the LGU.
 - 9.2.1 The functions and responsibilities of the LEO or LSB secretariat shall include, but not be limited to the following:
 - 9.2.1.1 Provide administrative and technical assistance to the LSB in the preparation, implementation, and monitoring of the six-year SEFIP, including its annual submission of the report;
 - 9.2.1.2 Monitor the implementation of education-related PAPs funded through by SEF, as mandated by law;
 - 9.2.1.3 Facilitate the collection, analysis, and reporting of data required for the monitoring and evaluation of SEF utilization as specified in Section 6.0 of this JC;
 - 9.2.1.4 Support the multistakeholder approach of the LSB planning and budgeting as encouraged in Section 6.0 of this JC;
 - 9.2.1.5 Perform other duties and functions as may be assigned.
- 9.3 Funds for the operations of the LEO or LSB secretariat may be charged against the general fund of the LGU, specifically allocated for the establishment and operation of the Education Office.

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10.0 Inter-Local Cooperation

- 10.1 LGUs are encouraged to enter into a Memoranda of Agreement (MOA) for inter-local cooperation (ILC) upon approval by the Sanggunian concerned after a public hearing conducted for the purpose.

Pursuant to Section 13 Article X of the 1987 Constitution and Section 33 of the LGC, the participating LGUs may contribute funds, real estate, equipment, and other kinds of property and appoint or assign personnel under such terms and conditions as may be agreed by them.


To ensure transparency, efficiency, and accountability in ILCs, a common Monitoring, Reporting, and Evaluation (MRE) framework shall be jointly developed by the DepEd, DBM, DILG, and DOF. This framework shall clearly define the roles and responsibilities of each coordinating body and identify the primary office or agency accountable for overseeing the full MRE cycle, it shall align with the monitoring mechanisms described in Annex B, and specifically address the integrity, accuracy, and consistency of data submitted by LSBs and validated by the DOF-BLGF, among others. Establishing clear lines of accountability under this framework is necessary to strengthen data governance, promote evidence-based decision-making, and build trust in the reporting system.

- 10.2 LGUs with high SEF allocation are encouraged to share their resources to address gaps and educational disparities across neighboring LGUs, fostering a more equitable distribution of learning opportunities and contributing to the overall improvement of the educational system within their region. This collaborative approach can help bridge gaps, not only in access to quality education, but also provide support to early childhood development and nutrition interventions, and alternative learning systems, which are critical components in early learning, especially in areas with limited resources.
- 10.3 For LGUs interested to enter ILCs, a copy of the publication “Critical Ingredients in Building and Sustaining Interlocal Cooperation” may be downloaded via <https://bit.ly/cibsilc> for guidance and ease of reference. This material provides key information and guidance on alliance building and strengthening by presenting the critical legal, institutional and financial ingredients.

11.0 Roles and Responsibilities of National Government Agencies

To ensure the proper implementation of this JC, the DepEd, DBM, DILG and DOF shall appoint a focal, with the rank of Undersecretary. Said focal shall take charge of the coordination within their respective agency units, to ensure the alignment of priorities, and complementary resourcing between national and local governments.

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To this end, the agencies shall meet quarterly to provide updates and discuss interagency efforts to support the effective operationalization of this JC. Each agency shall also have the following responsibilities:

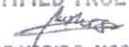
11.1 Department of Education

- 11.1.1 To issue the relevant guidelines relating to allowable activities under this circular, consistent with the priorities and directions of the agency;
- 11.1.2 To issue guidelines regarding the appointment of relevant officials as co-chairpersons of the LSB, consistent with Section 4.3;
- 11.1.3 To ensure availability of data at the municipal/city levels, to enable LSBs to make informed choices on needed priorities;
- 11.1.4 To ensure that all superintendents and district supervisors are well-informed and regularly updated of their responsibilities as co-chairs of the LSBs;
- 11.1.5 To ensure that said personnel are provided regular capacity building, in order to perform their roles in strategic planning and resource allocations effectively;
- 11.1.6 To proactively engage LGUs to enable proper targeting and allocation of SEF, not only for basic education, but including ECCD and nutrition, as provided by laws;
- 11.1.7 To regularly review and propose updates to the monitoring sheet for education indicators (Annex B) to ensure alignment of local targets with national aims;
- 11.1.8 To ensure the timely downloading of funds and delivery of national government resources, to avoid duplication of expenditures with the SEF;
- 11.1.9 To coordinate closely with the DILG in order to ensure alignment of Seal of Good Local Governance (SGLG) indicators, with the intents of this JC, and the agency priorities in education;
- 11.1.10 To document and showcase best practices, that could serve as models for other LGUs, including but not limited to, case studies, sample ordinances, among others;
- 11.1.11 To initiate the updating of this JC, in relation to new legislation, or as necessary.

11.2 Department of Budget and Management

- 11.2.1 To ensure that there is synergy in national and local government resourcing of education requirements;
- 11.2.2 To coordinate with DepEd, and other relevant agencies, in aligning local education spending with national education priorities;
- 11.2.3 To support capacity-building initiatives for LGUs in evidence-based budgeting and financial management for education programs.

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11.3 Department of the Interior and Local Government

11.3.1 Shall advocate for the effective implementation of this JC to all LGUs through the appropriate issuances and provide technical assistance as deemed necessary;

11.3.2 To provide guidance and technical assistance in the formulation of six-year SEFIP in coordination with the DepEd;

11.3.3 In coordination with DepEd, to organize orientations for newly-formed LSBs, to ensure awareness of their roles and responsibilities, and critical priorities in education; and

11.3.4 To ensure alignment of aims between the education indicators identified herein, and the metrics used under the SGLG.

11.4 Department of Finance through the BLGF

11.4.1 Prepare Consolidated Data on SEF Receipts, Budget Appropriations and Disbursements based on the reports submitted by the Local Budget Officers and Local Treasurers.

11.4.2 Monitor the compliance of LGUs in the quarterly submission of SEF Report through the LIFT System or such other alternative system that may be implemented, and to provide technical assistance in its preparation when necessary.

12.0 Statements of Receipts and Expenditure - LIFT System

The DepEd shall prepare a data capturing tool for the LSB secretariat to report the SEF budget plans and actual SEF utilization, with detailed guidelines on its use to be issued separately.

The LSB secretariat will then submit the SEF budget and utilization reports to the local treasurer for validation and verification. Once validated, the data shall be encoded into the Statement of Receipts and Expenditures (SRE) - LIFT System. The DOF-BLGF shall transmit both the consolidated data from the LIFT System and the detailed data from the capture tool to DepEd.

This arrangement shall serve as an interim reporting system and shall remain in effect until the rollout of the electronic SRE-LIFT system.

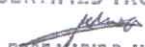
13.0 Issues for Resolution

Interpretation of the provisions of this JC shall be referred to the DepEd, DBM, DILG, and DOF for joint resolution.

14.0 Separability Clause

If any provision of this JC is declared invalid or unconstitutional, the other provisions not thereby affected shall remain valid and subsisting.

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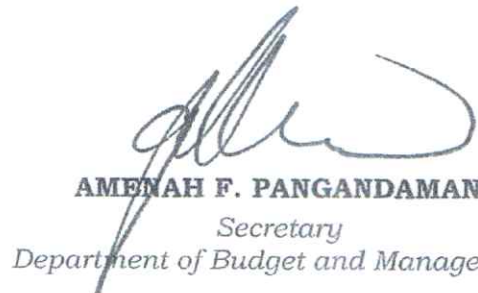
15.0 Repealing Clause

This JC hereby repeals the policies and guidelines outlined in previous JCs issued by DepEd, DBM, and DILG (JC No. 1, s. 2017, and JC Nos. 1 and 2, s. 2020). All provisions of existing circulars and other issuances inconsistent with this JC are hereby modified/repealed accordingly.

16.0 Effectivity Clause

This JC shall take effect immediately upon publication in the *Official Gazette*.

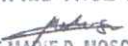

JUAN EDGARDO M. ANGARA
Secretary
Department of Education


AMEAH F. PANGANDAMAN
Secretary
Department of Budget and Management


JUANITO VICTOR C. REMULLA
Secretary
Department of the Interior and Local Government


RALPH G. RECTO
Secretary
Department of Finance

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ANNEX A: Definition of Terms

1. *Alternative Delivery Modes* shall refer to flexible learning delivery programs designed to provide adaptable and inclusive learning opportunities for learners who may not be able to attend regular classes due to various circumstances. These modes do not strictly follow the typical setup for regular classroom instruction but adhere to the K to 12 curriculum content.
2. *Alternative Learning System (ALS)* shall refer to a parallel learning system that provides a viable alternative to the existing formal education. It encompasses both nonformal and informal sources of knowledge and skills.
3. *ALS Implementors* shall refer to ALS Teachers, Community ALS Implementors, and Learning Facilitators who are directly involved in the delivery of ALS programs at the community or barangay level.
4. *ALS Teachers* shall refer to DepEd-employed teachers who implement the ALS programs. They were formally referred to as ALS Mobile Teachers and Full-Time District ALS Coordinators.
5. *Child Development Centers (CDCs)* shall refer to a facility in a barangay, municipality, city, or province, where children below five (5) years of age are cared for during part of the day by early childhood care and development (ECCD) service providers to deliver ECCD programs and services, as defined under Republic Act No. 12199. CDCs are implementing health, nutrition, early education, and social services development programs that provide for the basic holistic needs of learners with disabilities below five (5) years old to promote their optimum growth and development.
6. *Civil Society Organizations (CSOs)* shall refer to non-state and non-profit associations that work to improve society and the human condition. Basic types of CSOs include non-governmental organizations, civil organizations, cooperatives, social movements, professional groups, and business groups.
7. *Community ALS Implementors* shall refer to persons engaged either by DepEd or any local government unit (LGU) to deliver ALS programs to out-of-school children in special cases and adults.
8. *Community Learning Centers* shall refer to a physical space to house learning resources and facilities of a learning program for out-of-school children in special cases and adults. It is a venue for face-to-face learning activities and other learning opportunities for community development and improvement of the people's quality of life.
9. *Comprehensive Development Plan (CDP)* shall refer to a strategic and long-term planning document that outlines the vision, goals, and objectives for the development and growth of the LGU.

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10. *Division Education Development Plan* shall refer to a six-year plan developed at the Division level that contains strategies on how assistance to schools and learning centers will be implemented.
11. *Early Childhood Care And Development (ECCD)* shall refer to the full range of health, nutrition, early education and social services programs that provide for the basic holistic needs of young children from birth to age six (6), to promote their optimum growth and development.
12. *Elementary* shall refer to a public school offering elementary education primarily concerned with providing basic education which corresponds to kindergarten to grade 6.
13. *Extra-curricular Activities* shall refer to voluntary, non-graded learner engagement that are supportive of curriculum standards and are offered/coordinated by the school to promote the learner's holistic development.
14. *Gender and Development* shall refer to the development perspective and process that are participatory and empowering, equitable, sustainable, free from violence, respectful of human rights, supportive of self-determination and actualization of human potential. It seeks to achieve gender equality as a fundamental value that should be reflected in development choices; seeks to transform society's social, economic, and political structures and questions the validity of the gender roles they ascribed to women and men; contends that women are active agents of development and not just passive recipients of development assistance; and stresses the need of women to organize themselves and participate in political processes to strengthen their legal rights.
15. *Honoraria* shall refer to a form of compensation given as a token of appreciation or reward for gratuitous services on account of one's broad and superior knowledge or expertise in a specific field.
16. *Inclusive Education* shall refer to the process of addressing and responding to the diversity of needs of all learners by moving towards the end-goal of full participation, presence and achievement in learning cultures and communities, which involves accommodation, modification, adaptation, and individualization in content, approaches, structures, and strategies. It involves equitable opportunities for learners with disabilities to receive educational services, and the needed support and related services with their age-appropriate peer groups and, as far as practicable, in such schools or inclusive learning resource centers nearest their homes or residences, in order to prepare them to live as functional members of society.
17. *Inclusive Learning Resource Centers (ILRCs)* shall refer to a physical or virtual center that provides support and related services to teaching and learning, using appropriate, accessible, disability, linguistically-culturally-, and gender-sensitive instructional learning materials, tools, devices, gadgets, and

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equipment to facilitate and enhance learning, and assessment tools and instruments, to evaluate developmental domains and specific areas of concern to determine appropriate services and placement decisions, with support and related services from medical, health, and allied professionals for care, rehabilitation, and development of learners with disabilities.

18. *Indigenous Peoples (IPs)* shall refer to a group of people or homogenous societies identified by self-ascription and ascription by others, who have continuously lived as organized community on communally bounded and defined territory, and who have, under claims of ownership since time immemorial, occupied, possessed customs, tradition and other distinctive cultural traits, or who have, through resistance to political, social and cultural inroads of colonization, non-indigenous religions and culture, became historically differentiated from the majority of Filipinos. ICCs/IPs shall likewise include peoples who are regarded as indigenous on account of their descent from the populations which inhabited the country, at the time of conquest or colonization, or at the time of inroads of non-indigenous religions and cultures, or the establishment of present state boundaries, who retain some or all of their own social, economic, cultural and political institutions, but who may have been displaced from their traditional domains or who may have resettled outside their ancestral domains.
19. *Information, Communication, and Technology (ICT) Equipment* shall refer to the collection of electronic devices, tools, and digital resources provided to public schools and DepEd offices for the purpose of enhancing the teaching and learning process, improving operational productivity, and ensuring equitable access to education through technology. These equipment are designed to support the effective integration of ICT into the K-12 curriculum and other educational services, aligned with the objectives of the DepEd Computerization Program (DCP).
20. *Learners with Disabilities* shall refer to learners in general early and basic education system who require additional support and related services and adoptive pedagogical method due to their long or short-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others to develop them to their maximum capability.
21. *Learning Facilitators* shall refer to teachers financed by the private sector who implement ALS programs. The private sector shall also include non-government organizations or associations, civil society organizations, or individuals.
22. *Literacy Rate* shall refer to the percentage of the population of a given age group that can read and write. The adult literacy rate corresponds to ages 15 and above, the youth literacy rate ages 15 to 24, and the elderly to ages 65 and above. It is typically measured according to the ability to comprehend a short simple statement on everyday life. Generally, literacy also encompasses numeracy, and measurement may incorporate a simple assessment of

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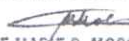
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arithmetic ability. The literacy rate and number of literates should be distinguished from functional literacy, a more comprehensive measure of literacy assessed on a condition in which multiple proficiency levels can be determined.

23. *Local Chief Executive of every LGU* shall be responsible for human resources and development in his unit and shall take all personnel actions in accordance with the constitutional provisions on civil service, pertinent laws, and rules and regulations thereon, including such policies guidelines and standards as the civil service commission may establish.
24. *Local School Board (LSB)* shall refer to governing bodies established in every province, city, or municipality responsible for determining the annual supplementary budgetary needs for the operation and maintenance of public schools within their respective jurisdictions. The composition of local school boards includes local government officials, educational representatives, and other stakeholders.
25. *Local Development Investment Program (LDIP)* shall refer to a program to allocate the investible portion of the annual general fund budget for funding the development programs, projects, and activities identified in the CDP.
26. *Parent Effectiveness Service Program* shall refer to a program on the provision and expansion of knowledge and skills of parents and parent-substitutes on parenting to be able to respond to parental duties and responsibilities on the areas of early childhood development, behavior management of younger and older children, husband-wife relationships, prevention of child abuse, health care, and other challenges of parenting. It assists parents and parent-substitutes to develop and strengthen their knowledge and skills so they can assume the major educational role in their child's growth and development.
27. *Program/s* shall refer to a group of activities necessary for the performance of a purpose for which a government agency is established, for the basic maintenance of the agency's administrative operations or for the provision of staff support to the agency's administrative operations or for the provisions of staff support to the agency's line functions.
28. *Provincial Development and Physical Framework Plan* shall refer to a medium to long term plan containing strategies, programs, projects, and activities towards achieving the province's development vision and goals.
29. *School Improvement Plan (SIP)* shall refer to a roadmap that lays down specific interventions that a school, with the help of the community and other stakeholders, will undertake within a period of three consecutive school years.
30. *Secondary schools* shall refer to junior and senior high school, grade levels seven (7) to twelve (12).

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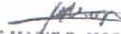

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31. *Software*, in the context of DepEd, shall refer to the collection of programs, applications, operating systems, digital tools, and content designed to operate ICT equipment and support teaching, learning, and administrative processes in public schools and DepEd offices. It serves as the essential interface between users and hardware, enabling the effective use of ICT in delivering basic education services.
32. *Stunting* shall refer to chronic undernutrition during the most critical periods of growth and development in early life. It is defined as the percentage of children aged 0 to 59 months whose height for age is below minus two standard deviations (moderate and severe stunting) and minus three standard deviations (severe stunting) from the medium of the world health organization child growth standards.
33. *Wasted learners* shall refer to a thin child whose bmi-for-age falls between -2 to -3 z-score line based on WHO-Child Growth Standards.

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ANNEX B: SAMPLE MONITORING SHEET FOR EDUCATION INDICATORS

INDICATORS	CURRENT	PREVIOUS YEAR	5-YEAR AVERAGE	REGIONAL AVERAGE	NATIONAL AVERAGE
Increased ECCD participation rates (for ages 3-4)					
Increased percentage of ECCD students screened for developmental delays (for ages 3-4)					
Decline of stunting rates (for ages 0-4)					
Kinder to Grade 3 - Increased literacy rate (indicating separately the % of low emerging readers) - Numeracy rate					
Declining % of number of wasted and severely wasted learners in public elementary schools					
% of learners achieving at least "Proficient" in the National Achievement Test (NAT) - Reading and Math for Grade 3, 6, 10, and 12					
% of public schools with an ideal classroom-to-student ratio					
Decrease in no. of schools w/ double, triple, or mult-shifts					

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**ANNEX C: LIST OF PAP ITEMS CORRESPONDING TO
SEF ALLOWABLE EXPENSES**

Funding for the ECCD Program, particularly for the following purposes:

1. Direct services related to the implementation of the ECCD program, such as salaries/allowances of locally-hired Child Development Teachers and/or Day Care Workers, etc;
2. Organization and support of parent cooperatives to establish community-based ECCD programs;
3. Provision of counterpart funds for the continuing professional development of ECCD public service providers;
4. Provision of facilities for the conduct of the ECCD programs;
5. Payment of expenses pertaining to the establishment, conversion, and operation of Child Development Centers, including, but not limited to utilities (i.e. electricity and water expenses) and communication (i.e. telephone expenses);
6. Payment of expenses pertaining to the implementation of Alternative Delivery Modes (Home-Based, Community-Based, Private Vouchers, Among Others), consistent with guidelines issued by the ECCD Council; and
7. Payment related to the establishment of early identification, prevention, referral, and intervention for Learners With Disabilities (LWDS) below age five (5).

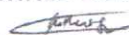
Funding for the implementation of the National Feeding Program for undernourished children in public Child Development Centers/Daycares, Kindergarten, and Elementary Schools, particularly for the following purposes:

1. Supplemental Feeding Program for day care children and those in Supervised Neighborhood Play (SNP);
2. School-Based Feeding Program;
3. Milk Feeding Program;
4. Micronutrient Supplements;
5. Health Examination, Vaccination, and Deworming;
6. Gulayan sa Paaralan;
7. Water, Sanitation, and Hygiene (WASH); and
8. Integrated Nutrition Education, Behavioral Transformation, and Social Mobilization.

Operation and maintenance of public schools:

1. Non-formal education programs;
2. Special Education;
3. Senior High School;
4. Open High School program;
5. Madrasah classes; and
6. Remedial classes including the payment of salaries, authorized allowances, and other benefits of locally-hired teaching and non-teaching personnel of the program, and the conduct of teachers' competency training.

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7. Payment of compensation/allowances of teachers locally-hired in elementary and secondary schools/community learning center identified to have shortages per the teacher deployment analysis of DepEd;
8. Payment of the honoraria and allowances of locally-hired personnel, trained and qualified tutors, or learning facilitators, in accordance with relevant laws, rules, regulations, and issuances;
9. Payment of salaries/wages of utility workers and security guards hired in public elementary and secondary schools which have not been provided such position in the DepEd budget;
10. Any additional authorized allowances granted by LGUs to nationally-hired teaching and non-teaching personnel chargeable against the SEF as of 31 December 1997, provided, that such additional authorized allowances granted thereafter shall be charged to the General Fund, provided, further, that in case of fourth (4th) And fifth (5th) class municipalities, such additional authorized allowances may still be charged to SEF so long as the same does not exceed ten percent (10%) thereof, subject to existing budgeting rules and regulations;
11. Payment of expenses pertaining to the operation of schools, including, but not limited to, utilities;
12. Payment of expenses pertaining to the operation and maintenance of health facilities, such as, but not limited to:
 - a. Payment of compensation/allowances of locally-hired school-based health personnel, such as, but not limited to, doctors, nurses, dentists and/or dental aide positions;
 - b. Payment of school counselors, school counselor associates, related support personnel;
 - c. Payment of professionals who may serve as members of the Inclusive Learning Resource Center-Multidisciplinary Team;
 - d. Payment of supplies necessary for the delivery of medical, dental, nursing, nutrition, mental health, guidance and counseling, and other school-based health services and other related expenses pertaining to the operations of the facilities for the delivery of such services in public elementary and secondary schools;
 - e. Establishment and maintenance of health-related facilities, such as, but is not limited to, wash areas, clinics, central kitchens, canteens, school gardens, facilities for information and service referral for responsible parenthood and reproductive health concerns, care centers (formerly guidance offices) and inclusive learning resource centers (formerly SPED Centers) and acquisition of apparatus and/or equipment, subject to the prevailing requirements and specifications set by the DepEd, in consultation with the DOH; and
 - f. Provision of basic first aid kits and personal hygiene supplies, including medicines, antibacterial soaps, hand sanitizers, and feminine hygiene products.
13. Payment of expenses related to the conduct of co-curricular and other learner support activities that promote holistic learner development and well-being, leadership, and values as may be provided under the corresponding DepEd issuances.
14. Payment of costs and expenses in connection with the acquisition, production, reproduction, and printing of learning materials for the learners such as

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- self-learning modules, textbooks, activity sheets, and study guides/manuals approved by DepEd;
15. Purchase of external storage devices (compact disc/digital versatile disc, USB storage, and hard drive);
 16. Communication expenses such as, but not limited to, landline phone communication, load (call, text, and data) for mobile phone communication and Wi-Fi connection;
 17. Payment of subscription fee for videoconferencing or remote communication tools/applications or platforms;
 18. Payment of voluntary contributions authorized under existing laws;
 19. Payment of compensation and authorized allowances, competency trainings, benchmarking, and other benefits of locally-hired teaching and non-teaching personnel, provided, that the rates of compensation and authorized allowances of locally-hired teaching and non-teaching personnel shall be determined by the LSB based on funds available, but at rates not to exceed the salary schedule being implemented by the LGU concerned;
 20. Payment of cost and expenses in the distribution and retrieval of learning materials for the learners such as, but not limited to, transportation expenses of DepEd personnel and expenses in the distribution on the retrieval of self-learning modules, and shipment, delivery, and courier services;

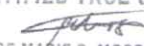
Construction and repair of school buildings:

1. Construction, repair, and maintenance of school buildings, and other facilities for public elementary and secondary schools, which are deemed to have shortage of classrooms or of other facilities, as the case may be, per DepEd classroom deployment and learner support facility analysis, subject to existing standards/specifications set by DepEd and/or Department of Public Works and Highways (DPWH);
2. Construction and repair of learning centers, libraries, and school dormitories; and
3. Acquisition and titling of school sites or lands.

Facilities and equipment:

1. Laboratory, technical and similar apparatus, and information technology equipment, and corollary supporting services (e.g., internet connection maintenance, etc.), subject to the prevailing requirements and specifications set by the DepEd, such as, but not limited to:
 - a. Personal computer, laptop computer, tablet, notebook, and smartphone;
 - b. Printer, scanner, photocopying machine, and other printing or photocopying equipment and their consumables;
 - c. Television set, antenna/cable satellite connection, radio with AM/FM channel, two-way radio for remote/off-grid areas;
2. Radio Frequency Identification (RFID) System;
3. Closed-Circuit Television (CCTV); and
4. Primary and secondary batteries, car battery, and solar panel.
5. Furniture and fixtures; and Purchase and maintenance of service vehicles.

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Funding for the implementation of ALS:

1. Enhancement of literacy mapping;
2. Identification and mobilization of prospective ALS learners;
3. Development and maintenance of conducive learning environment (e.g. CLCs);
4. Provision of support services to ALS learners (e.g., transportation, meals, allowances);
5. Capacity-building activities for ALS teachers and learners;
6. Provision of teaching and learning supplies and equipment;
7. Printing and reproduction of ALS learning resources;
8. Hiring of Community ALS Implementors;
9. Support for post-program activities;
10. Introduction of local innovations; and
11. Other activities related to ALS implementation may be authorized by DepEd.

Funding for the delivery of support and related services for Learners with Disabilities, including but not limited to:

1. Provision of sites, buildings, or centers where there are no existing school facilities that may be used for purposes of this JC;
2. Provision of assistive devices, instructional materials, and teacher's training;
3. Delivery of health and nutrition services and interventions and educational assessment programs for learners with disabilities in their respective localities that shall be initiated by the DOH and DepEd, respectively; and
4. Provision of training on livelihood and entrepreneurial skills, in coordination with DOLE and TESDA.

Educational research:

1. Educational research other than research subject areas funded in the DepEd budget, subject to the prevailing policies and guidelines of the DepEd;
2. Printing of IEC (Information, Education, and Communication) Materials or Social Behavioral Change Materials to be displayed in schools and distributed to learners, parents, and school personnel, particularly in hard-to-reach areas.

Purchase of books and periodicals:

1. Purchase of library books and periodicals for the libraries of the different elementary and secondary schools in the province, city, and municipality, and purchase of instructional materials, workbooks, textbooks, online resources, software, and other similar subscriptions to support teaching and learning needed by public elementary and secondary schools, subject to the prevailing policies and guidelines of the DepEd.

Sports development:

1. Expenses for school sports activities at the national, regional, division, district municipal, and barangay levels, including sports clubs activities, as well as for

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- other DepEd-related activities, subject to the prevailing requirements and specifications set by the DepEd;
2. Construction, repair, and maintenance of sports facilities such as gymnasiums and sports areas, and other facilities for public elementary and secondary schools, which are deemed to have shortage of facilities, as the case may be, per DepEd learner support facility analysis, subject to existing standards/specifications set by DepEd and/or DPWH; and
 3. Expenses for sports supplies and equipment under the Sports Supplies Equipment Enhancement and Distribution (SSEED) Program.

Funding for the implementation of the Parent Effectiveness Service (PES) Program:

1. Conduct of parent effectiveness sessions; and
2. Production and distribution PES Module Manuals and IEC (Information, Education, and Communication) Materials to parents and guardians.

Funding for the implementation of ARAL Program including, but not limited to:

1. Remuneration of para-teachers who serve as tutors; and
2. Payment of expenses on data plans and communication expenses to para teachers and pre-service teachers.

The SEF may also be used as collateral or as a payment loan, provided that the loan is intended for educational expenses as enumerated in this JC and provided further that the LSB has passed a resolution authorizing its use for this purpose.

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**ANNEX D: SEF BUDGET ACCOUNTABILITY FORM FOR THE
CONSOLIDATED SEF UTILIZATION REPORT**

SEF Budget Accountability Form No. 1 June 2025					
CONSOLIDATED SEF UTILIZATION REPORT FOR THE QUARTER ENDING [QUARTER ENDING]					
Province/City/Municipality:					[LGU NAME]
Cumulated Actual Receipts from SEF					XXX
Less: Disbursements					
Code	Program/Activity/Project	PS	MOOE	CO	Total
	(See list of PAP items)				
Subtotal		XXX	XXX	XXX	XXX
Balance					XXX
Prepared by:					
[NAME AND SIGNATURE] LSB BUDGET OFFICER					
Approved by:					
[CHAIRPERSON'S NAME AND SIGNATURE] [POSITION TITLE] CHAIRPERSON, LSB			[CO-CHAIRPERSON'S NAME AND SIGNATURE] [POSITION TITLE] CO-CHAIRPERSON, LSB		
Note: A Data Capture Tool will be provided for encoding of information reported in this form.					

**ANNEX E: SEF BUDGET ACCOUNTABILITY FORM FOR THE
INCOME AND EXPENDITURE ESTIMATES**

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SEF Budget Accountability Form No. 2
June 2025

INCOME AND EXPENDITURE ESTIMATES FOR FY ____
Provincial/City/Municipal School Board of
Province/City/Municipality
(in P000)

Estimated Income for Budget Year	XXX
One Percent (1%) Tax on Real Property	XXX
Add: Previous Year Unexpended Balances	XXX
TOTAL	
Less: Continuing Appropriation	XXX
Net Amount Available for Appropriation	XXX

Proposed Expenditures for Budget Year

Code	Program/Activity/Project	PS	MOOE	CO	Total
Total Expenditures for BY ____		XXX	XXX	XXX	XXX
Balance/Deficit					XXX

Prepared by:

_____ Assigned Budget Officer	
----------------------------------	--

Approved by:

_____ Local Chief Executive Chair of the Local School Board	_____ Co-Chair of the Local School Board
---	---

**ANNEX F: LGUL ORDINANCE TEMPLATE FOR THE
ESTABLISHMENT OF A LOCAL EDUCATION OFFICE**

Republic of the Philippines

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 Supervising Administrative Officer
 Records Division-DepEd Central Office

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Province of _____
Municipality/City of _____

SANGGUNIANG BAYAN/PANLUNGSOD

ORDINANCE NO. ____, SERIES OF 2025

AN ORDINANCE ESTABLISHING THE MUNICIPAL/CITY LOCAL EDUCATION OFFICE DEFINING ITS POWERS, FUNCTIONS AND RESPONSIBILITIES, PROVIDING FOR ITS ORGANIZATIONAL STRUCTURE, APPROPRIATING FUNDS THEREFOR, AND FOR OTHER PURPOSES

WHEREAS, Article XIV, Section 1 of the 1987 Constitution provides that "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";

WHEREAS, Section 17, Article II of the 1987 Philippine Constitution mandates that the State shall give priority to education, science and technology, arts, culture and sports to foster patriotism and nationalism, accelerate social progress and promote total human liberation and development;

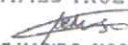
WHEREAS, Section 3(b) of Republic Act No. 7160, otherwise known as the "Local Government Code of 1991," declares that the participation of the private sector in local governance, particularly in the delivery of basic services, shall be encouraged to ensure the viability of local autonomy as an alternative strategy for sustainable development;

WHEREAS, Section 16 of the General Welfare Clause of R.A. No. 7160 grants every Local Government Unit (LGU) the power and authority to promote general welfare of their constituents;

WHEREAS, Section 447 of the R.A. No. 7160 expressly provides that the Sangguniang Bayan/Panlungsod, as a legislative body of the municipality/city, shall enact ordinances, approve resolutions, and appropriate funds for the general welfare of the municipality/city and its inhabitants;

WHEREAS, findings from the Second Congressional Commission on Education (EDCOM II) recommend strengthening local education governance through improved coordination mechanisms, enhanced capacity of local government units to support education initiatives, better alignment of local programs with national education priorities, and increased community participation in educational planning and implementation;

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WHEREAS, ensuring equitable access to quality education is crucial in addressing challenges related to illiteracy and educational disparities within our municipality/city;

WHEREAS, the establishment of a Municipal/City Education Office (MEO/CEO) will centralize and streamline educational initiatives, fostering collaboration among schools, teachers, and stakeholders to effectively address educational challenges;

WHEREAS, the creation of the Municipal/City Education Office will provide a structured framework to implement and expand educational programs, thereby enhancing their impact and ensuring comprehensive support for learners;

WHEREAS, investing in education through the establishment of the Municipal/City Education Office is a strategic means to harness the full potential of our community's human capital, thereby contributing to sustainable development and a prosperous future for all residents;

NOW, THEREFORE, BE IT ORDAINED by the Sangguniang Bayan/Panlungsod of _____, in session duly assembled, that:

SECTION 1. TITLE

This Ordinance shall be known as the "Municipal/City Education Office Ordinance of _____."


SECTION 2. OBJECTIVES

This ordinance aims to:

- a. Establish a Municipal/City Education Office to coordinate, monitor, and implement educational programs and initiatives;
- b. Provide policy guidance and technical assistance to educational institutions within the municipality/city;
- c. Facilitate partnerships among schools, communities, and other stakeholders;
- d. Address learning gaps and promote educational recovery interventions;
- e. Enhance the quality and accessibility of education at all levels;
- f. Mobilize resources for sustainable educational development;
- g. Create a comprehensive support system for learners, educators, and educational institutions.

SECTION 3. DEFINITION OF TERMS

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As used in this Ordinance, the following terms shall mean:

- a. Municipal/City Education Office (MEO/CEO) - The office established under this Ordinance responsible for coordinating, monitoring, and implementing educational programs and initiatives within the municipality/city;
- b. Education Officer - The head of the Municipal/City Education Office;
- c. Educational Stakeholders - Include but are not limited to public and private schools, teachers, students, parents, community organizations, and other entities involved in education;
- d. Learning Recovery - Targeted interventions designed to address learning gaps and help students achieve appropriate learning levels;
- e. Educational Assistance - Support provided to students to help them overcome barriers to education and access learning opportunities;
- f. Basic Education - Formal education typically spanning from early childhood education through secondary education;
- g. Technical-Vocational Education - Education that prepares individuals for specific trades, crafts, or professions.

SECTION 4. ESTABLISHMENT OF THE MUNICIPAL/CITY EDUCATION OFFICE

There is hereby established a Municipal/City Education Office (MEO/CEO) under the Office of the Municipal/City Mayor, which shall be responsible for coordinating, monitoring, and implementing educational programs and initiatives of the Local Government Unit.

SECTION 5. ADMINISTRATION

The Municipal/City Education Office shall be under the direct supervision of the Municipal/City Mayor, who shall designate, through an executive order, personnel to administer the affairs of the Office and perform functions aligned with the objectives of this Ordinance.

SECTION 6. ORGANIZATIONAL STRUCTURE

The Municipal/City Education Office shall be composed of at least one (1) Municipal/City Education Officer who shall provide overall leadership and management for coordinating, monitoring, and implementing educational programs and initiatives within the municipality/city.

The Municipal/City Education Office can also be augmented by the following personnel:

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- a. Assistant Education Officer - Deputy to the Education Officer who shall assist in program implementation and coordination;
- b. Program Coordinators - Personnel responsible for specific educational programs such as:
 1. Learning Recovery Coordinator
 2. Scholarship and Educational Assistance Coordinator
 3. Community Engagement Coordinator
 4. Monitoring and Evaluation Coordinator
- c. Administrative Staff - Support personnel for administrative and clerical functions.

SECTION 7. POWERS AND FUNCTIONS OF THE MUNICIPAL/CITY EDUCATION OFFICE

The Municipal/City Education Office shall have the following powers and functions:

a. POLICY DEVELOPMENT AND COORDINATION

1. Develop and implement local education policies and programs that complement national education initiatives;
2. Coordinate with the Department of Education, Commission on Higher Education, and Technical Education and Skills Development Authority;
3. Serve as the principal advisory body to the Municipal/City Mayor on education-related matters;
4. Monitor and evaluate the implementation of educational programs and their impact on learning outcomes;


b. PROGRAM IMPLEMENTATION

1. Implement learning recovery programs to address educational gaps and learning losses;
2. Manage scholarship and educational assistance programs for qualified students;
3. Coordinate teacher training and capacity-building initiatives;
4. Facilitate the development and distribution of learning materials and resources;
5. Support early childhood care and development programs;

c. PARTNERSHIP AND COLLABORATION

1. Foster partnerships with educational institutions, civil society organizations, and private sector entities;
2. Engage parents, communities, and other stakeholders in educational initiatives;

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3. Coordinate with barangay officials for community-based learning activities;
4. Facilitate networking among schools and educational institutions;

d. RESOURCE MOBILIZATION

1. Identify and secure funding sources for educational programs;
2. Manage educational funds and ensure their proper utilization;
3. Coordinate the procurement of educational materials and equipment;
4. Oversee the maintenance and improvement of educational facilities when applicable;

e. MONITORING AND EVALUATION

1. Develop monitoring and evaluation frameworks for educational programs;
2. Conduct regular assessments of educational initiatives and their outcomes;
3. Prepare periodic reports on the status of education in the municipality/city;
4. Maintain databases and records of educational statistics and program beneficiaries.

SECTION 8. SPECIFIC RESPONSIBILITIES OF THE EDUCATION OFFICER


The Municipal/City Education Officer shall:

- a. Provide leadership and overall management of the Municipal/City Education Office;
- b. Represent the municipality/city in education-related forums and meetings;
- c. Prepare and submit annual education plans and reports to the Municipal/City Mayor;
- d. Coordinate with relevant government agencies and stakeholders;
- e. Ensure compliance with applicable laws, rules, and regulations;
- f. Supervise the implementation of educational programs and initiatives;
- g. Exercise such other functions as may be assigned by the Municipal/City Mayor.

SECTION 9. CORE EDUCATIONAL PROGRAMS

The Municipal/City Education Office shall implement the following core programs:

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a. LEARNING RECOVERY PROGRAM

1. Assessment and Identification - Conduct assessments to identify learners with learning gaps using appropriate tools;
2. Targeted Interventions - Provide remedial sessions, tutorials, and supplementary learning activities;
3. Teacher Support - Offer training and resources to teachers for effective remedial instruction;
4. Community Engagement - Mobilize community volunteers and resources to support learning recovery;

b. SCHOLARSHIP AND EDUCATIONAL ASSISTANCE PROGRAM

1. Need-Based Scholarships - Provide financial assistance to qualified students based on academic merit and financial need;
2. Special Programs - Support students with disabilities, indigenous learners, and other vulnerable groups;
3. Educational Materials - Distribute learning materials, school supplies, and educational resources;
4. Technology Access - Facilitate access to educational technology and digital learning resources;

c. TEACHER DEVELOPMENT PROGRAM

1. Professional Development - Organize training programs, workshops, and seminars for educators;
2. Learning Communities - Establish teacher learning circles and professional networks;
3. Recognition Programs - Implement teacher recognition and incentive programs;
4. Resource Development - Create and distribute teaching guides and instructional materials;

d. COMMUNITY ENGAGEMENT AND ADVOCACY PROGRAM

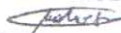
1. Parent Education - Conduct programs to enhance parents' capacity to support their children's learning;
2. Community Mobilization - Organize community volunteers for educational initiatives;
3. Advocacy Campaigns - Promote the importance of education and lifelong learning;
4. Learning Spaces - Establish and maintain community learning centers and safe learning environments.

SECTION 10. FUNDING SOURCES

The Municipal/City Education Office shall be funded through:

- a. Annual appropriation from the General Fund of the Local Government Unit;

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- b. A portion of the Special Education Fund as determined by the Local School Board;
- c. Allocations from the Gender and Development (GAD) Fund for relevant programs;
- d. Grants, donations, and contributions from government agencies, international organizations, and private entities;
- e. Other sources of funds as may be identified and approved by the Local Government Unit.

SECTION 11. FINANCIAL MANAGEMENT

- a. The Municipal/City Treasurer shall manage the educational funds in accordance with existing accounting and auditing rules and regulations;
- b. All fund receipts and disbursements shall be properly documented and reported regularly to the Sangguniang Bayan/Panlungsod;
- c. An annual financial report shall be prepared and made available to the public for transparency;
- d. Funds shall be used exclusively for educational programs and activities as defined in this Ordinance.

SECTION 12. REPORTING AND ACCOUNTABILITY

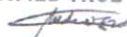
- a. The Municipal/City Education Office shall submit quarterly progress reports to the Municipal/City Mayor and the Sangguniang Bayan/Panlungsod;
- b. An annual accomplishment report shall be presented to the Education Advisory Council and made available to the public;
- c. Regular consultations with stakeholders shall be conducted to gather feedback and recommendations;
- d. The office shall maintain transparency in all its operations and financial transactions.

SECTION 13. STAKEHOLDER PARTNERSHIPS

The Municipal/City Education Office shall actively engage and establish partnerships with:

- a. Government Agencies - Department of Education, Commission on Higher Education, Technical Education and Skills Development Authority, and other relevant agencies;

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- b. Educational Institutions - Public and private schools, colleges, universities, and training institutions;
- c. Civil Society Organizations - NGOs, faith-based organizations, and community-based organizations;
- d. Private Sector - Business organizations, corporations, and professional associations;
- e. International Organizations - Development partners and international funding agencies;
- f. Community Organizations- Barangay councils, parent-teacher associations, and youth organizations.

SECTION 14. MEMORANDA OF AGREEMENT

The Municipal/City Education Office, through the Municipal/City Mayor, may enter into Memoranda of Agreement with various stakeholders to formalize partnerships and ensure sustained collaboration in educational initiatives.

SECTION 15. QUALIFICATION STANDARDS

a. Municipal/City Education Officer

1. Bachelor's degree in Education, Social Sciences, or related field
2. At least five (5) years of experience in education management, program implementation, or related field
3. Relevant training in education administration and management
4. Career Service Professional/Second-Level Eligibility or equivalent


b. Other Personnel

Qualifications shall be determined based on the specific requirements of each position and in accordance with Civil Service Commission guidelines.

SECTION 16. APPOINTMENT AND COMPENSATION

- a. Personnel of the Municipal/City Education Office shall be appointed by the Municipal/City Mayor in accordance with existing civil service laws and regulations;
- b. Compensation and benefits shall be in accordance with the approved salary standardization law and local budget appropriations;
- c. Personnel shall be subject to existing government rules on performance evaluation and career development.

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SECTION 17. IMPLEMENTATION TIMELINE

- a. The Municipal/City Education Office shall be operational within ninety (90) days from the effectivity of this Ordinance;
- b. Initial programs and activities shall commence within one hundred twenty (120) days from the effectivity of this Ordinance.

SECTION 18. TRANSITION PROVISIONS

- a. Existing educational programs and services shall continue during the transition period;
- b. Personnel currently involved in educational functions may be reassigned to the Municipal/City Education Office subject to their qualifications and the needs of the service;
- c. Ongoing partnerships and agreements related to education shall be reviewed and, if necessary, transferred to the Municipal/City Education Office.

SECTION 19. IMPLEMENTING RULES AND REGULATIONS

The Municipal/City Education Officer, in consultation with relevant stakeholders, shall formulate implementing rules and regulations within ninety (90) days from the effectivity of this Ordinance, subject to approval by the Municipal/City Mayor.

SECTION 20. SEPARABILITY CLAUSE

If any provision of this Ordinance is declared invalid or unconstitutional, the remaining provisions shall remain in full force and effect.

SECTION 21. REPEALING CLAUSE

All ordinances, executive orders, rules and regulations, or parts thereof that are inconsistent with this Ordinance are hereby repealed or modified accordingly.

SECTION 23. SAVING CLAUSE

All existing education-related programs and partnerships of the Municipality/City that are not inconsistent with this Ordinance shall remain valid and shall be harmonized with the provisions of this Ordinance.

SECTION 24. EFFECTIVITY CLAUSE

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[Signature]
ROSE MARIE D. MOSCOSO
Supervising Administrative Officer
Records Division-DepEd Central Office

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This Ordinance shall take effect fifteen (15) days after posting in three (3) conspicuous places in the municipality/city and compliance with other publication requirements under the Local Government Code.

ENACTED this ____ day of _____, 2025.

Secretary to the Sanggunian

ATTESTED:

Presiding Officer

APPROVED:

Municipal/City Mayor

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ROSE MARIE D. MOSCOSO
Supervising Administrative Officer
Records Division-DepEd Central Office

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