



Republic of the Philippines
Department of Education
REGION IX, ZAMBOANGA PENINSULA
SCHOOLS DIVISION OF DAPITAN CITY

Office of the Schools Division
Superintendent

22 July 2026

DIVISION MEMORANDUM

No. 365, s. 2026

**SUBMISSION OF THE 2027 BUDGET PROPOSALS FOR FUNDING
UNDER THE SPECIAL EDUCATION FUND (SEF)**

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. In preparation for the formulation of the 2027 Special Education Fund (SEF) Budget and to ensure the timely consolidation of the budget requirements of the Schools Division Office of Dapitan City for presentation to the Local School Board (LSB), all Program, Project, and Activity (PPA) Focal Persons are hereby directed to prepare and submit their respective 2027 Budget Proposals.
2. The proposed budget shall cover the financial requirements of the respective Programs, Projects, and Activities (PPAs) to be implemented in Calendar Year 2027 and shall be aligned with the priorities of the Department of Education, the Division Education Development Plan, and the allowable expenditures under the Special Education Fund.
3. As a general budgeting guideline, each PPA shall prepare its proposed budget using the 2026 approved budget allocation as the baseline, with an allowable increase of twenty percent (20%) to accommodate the anticipated increase in program implementation costs and priority interventions. Any proposal exceeding the prescribed increase shall be supported by appropriate justification and documentary evidence, subject to evaluation and availability of funds.
4. All PPA Focal Persons shall use the suggested **Budget Proposal Template** in the preparation and submission of their respective budget proposals to ensure uniformity, completeness, and ease of consolidation.
5. All budget proposals shall be submitted, both in printed and editable electronic copy, to: Sherlito E. Sagapsapan, Chief Education Supervisor, School Governance and Operations Division (SGOD) on or before July 27, 2026 for consolidation, review, and subsequent presentation to the Local School Board.



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6. Focal Persons are advised to ensure that their budget proposals are realistic, cost-efficient, and compliant with existing government budgeting, accounting, and procurement rules and regulations, as well as applicable issuances governing the utilization of the Special Education Fund.
7. Immediate dissemination of and strict compliance with this Memorandum are desired.

JAY S. MONTEALTO, CESO V

Schools Division Superintendent *JA*

