



Republic of the Philippines  
**Department of Education**  
REGION I  
SCHOOLS DIVISION OF VIGAN CITY

**DIVISION ORDER**

No. 1, s.2026

**POLICY GUIDELINES ON PARENT-TEACHER ASSOCIATION (PTA)-INITIATED  
INCOME-GENERATING PROJECTS (IGPS)**

To: Assistant Schools Division Superintendent  
Chief Education Supervisor (CID and SGOD)  
All Public Elementary and Secondary School Heads  
PTA Presidents and Officers

1. In line with the **Department of Education's** commitment to **transparency, accountability, and the protection of learners' rights**, this Memorandum is hereby issued to direct the dissemination and strict implementation of the Division Policy Guidelines on Parent-Teacher Association (PTA)-Initiated Income Generating Projects (IGPs) in all public schools in the division.
2. The said policy guidelines aim to ensure that all PTA-initiated IGPs are **voluntary in nature, compliant with existing DepEd orders and policies**, and are implemented primarily to support school programs and learner development without imposing any form of mandatory contribution on parents or learners. All proposed income generating activities shall undergo proper consultation, approval, and documentation processes as prescribed in the guidelines.
3. School Heads are instructed to **orient PTA officers, advisers, and members** on the salient provisions of the policy guidelines, including but not limited to: allowable and prohibited activities, approval procedures, financial management and reporting, and accountability mechanisms. No PTA-initiated IGP shall be implemented without the required approvals and supporting documents.
4. Any activity found to be inconsistent with the prescribed policy guidelines shall be subject to appropriate administrative action.
5. For guidance and strict compliance.



**VILMA D. EDA, CESO V**  
Schools Division Superintendent



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**DEPED VIGAN CITY POLICY GUIDELINES ON PARENT-TEACHER ASSOCIATION (PTA)-INITIATED INCOME-GENERATING PROJECTS (IGPS)**

**I. RATIONALE**

**Republic Act No.9155** also known as Governance of Basic Education Act of 2001 provides among others the strengthening of School-based Management (SBM) by devolving the governance of education to schools, empowering school heads, teaching and non-teaching personnel in expanding community participation and involvement and making the delivery of educational service to the learners more responsive, efficient, and effective through an enhanced school planning and improvement that lays down specific interventions through initiated projects in schools.

Moreover, the **Parent-Teacher Association (PTA)** plays a vital role in strengthening school–community partnership and supporting school programs and projects for the welfare of learners in the Schools Division of Vigan City. To ensure that PTA-initiated income-generating projects (IGPs) are implemented in a transparent, lawful, learner-centered, and ethical manner, there is a need to establish clear and localized policy guidelines consistent with existing Department of Education (DepEd) orders, rules, and regulations.

This Division Order is issued to provide explicit guidance on the planning, approval, implementation, monitoring, and evaluation of PTA-initiated income-generating projects, while strictly upholding the **No Collection Policy** and ensuring that learners, parents, and teachers are protected from undue financial burden, coercion, or abuse of authority.

In relation to this, schools are encouraged to initiate PTA-initiated income generating projects that focuses on the improvement of the delivery of instruction, governance, and operations.

**II. LEGAL BASES**

*This Order is anchored on the following issuances:*

- *DepEd Order No. 13, s. 2022 (Omnibus Guidelines on the Regulation of Operations of Parent-Teacher Association);*
- *DepEd Order No. 40, s. 2012 (Child Protection Policy);*
- *DepEd Order No. 19, s. 2008 & DepEd Order No. 55, s. 2016 (No Collection Policy);*
- *DepEd Order No. 9, s. 2005 (Instituting Measures to Increase Engaged Time-on-Task and Ensuring 'Compliance Therewith);*
- *DepEd Order No. 52, s. 2011 (Strengthening the School-Based Management System);*





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- *DepEd Order No. 35, s. 2015 – The Learning Action Cell (LAC) as a K to 12 Basic Education Program School-Based Continuing Professional Development Strategy (on stakeholder participation);*
- *Commission on Audit (COA) rules and regulations; and*
- *Other related DepEd Orders, Memoranda, and Issuances.*

### III. SCOPE AND COVERAGE

This Division Order shall apply to all public elementary and secondary schools under the **Schools Division of Vigan City**, and shall govern all income-generating projects initiated, managed, or implemented by duly recognized Parent-Teacher Associations.

### IV. GENERAL POLICY STATEMENTS

1. PTA-initiated income-generating projects shall be voluntary, lawful, transparent, and non-coercive at all times.
2. The No Collection Policy shall be strictly observed. No learner, parent, or teacher shall be compelled (directly or indirectly) to contribute money, purchase goods, render service, or participate in any PTA-initiated income-generating project.
3. PTA-initiated IGPs shall not interfere with instructional time, school operations, nor compromise learner safety, dignity, and welfare.
4. All proceeds derived from PTA-initiated IGPs shall be used exclusively for school-approved programs, projects, or activities that directly benefit learners and the school community.

### V. GUIDELINES ON APPROVAL OF PTA-INITIATED INCOME-GENERATING PROJECTS

1. All PTA-initiated income-generating projects shall be supported by a **written project proposal** approved by the PTA General Assembly.
2. The project proposal shall include the following minimum requirements:
  - Project title, objectives, and duration;
  - Program matrix and detailed mechanics of the income-generating activity;
  - Clear identification of beneficiaries/projects;
  - Implementation plan and schedule;
  - Detailed financial plan indicating projected income, projected expenses, net proceeds, purchase request (for procurement) and program of works (for services);
  - Risk management and learner protection measures; and
  - Monitoring and evaluation mechanism.
3. The **minutes of the PTA General Assembly meeting** reflecting comprehensive discussion and approval of the project shall be attached as supporting document.
4. The School Head shall review the proposal to ensure full compliance with DepEd policies with **concurrence** of the PTA Officers prior to implementation.



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5. PTA-initiated income-generating projects may only commence upon completion of all documentary requirements.

#### **VI. PROHIBITED ACTS**

The following acts are strictly prohibited within the Schools Division of Vigan City:

1. Mandatory or compulsory collection of fees, contributions, or quotas from learners, parents, or teachers;
2. Requiring learners to sell goods, individual solicitation of donations, or engage in mandatory buying of goods and services to parents and stakeholders;
3. Use of grades, clearance, access to school services, recognition, or school privileges as leverage to enforce participation;
4. Implementation of income-generating projects without approved proposals and documented approvals;
5. Misuse, misappropriation, or diversion of PTA funds;
6. Conduct of activities that undermine the authority of the school, disrupt classes, or violate child protection policies.

#### **VII. FINANCIAL MANAGEMENT AND ACCOUNTABILITY**

1. All proceeds from PTA-initiated income-generating projects shall be properly recorded in the PTA books of accounts.
2. Separate financial records shall be maintained for each income-generating project.
3. A financial liquidation and accomplishment report shall be presented to the PTA General Assembly after project completion.
4. Financial records shall be made available for inspection and audit by authorized DepEd and COA personnel.

#### **VIII. MONITORING, COMPLIANCE, AND SANCTIONS**

School Heads shall exercise oversight in the implementation of PTA-initiated income-generating projects. Any violation of this Division Order shall be subject to appropriate administrative actions in accordance with existing DepEd rules, Civil Service regulations, and other applicable laws.

#### **IX. EFFECTIVITY**

This Division Order shall take effect immediately upon issuance and shall remain in force unless amended, modified, or repealed by subsequent issuances.





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ANNEX A

**STANDARD FORMAT FOR PTA-INITIATED INCOME-GENERATING PROJECT PROPOSAL**

- I. Project Title.** Provide clear title of the activity.
- II. Rationale.** Include legal bases and other relevant data to support and give emphasis to the need to initiate the income generating project.
- III. Project Objectives.** Provide clear and achievable, enabling objectives. Keep it short and simple.
- IV. Program Matrix and Mechanics.** Program matrix as to when to conduct the activity from planning to implementation. Put mechanics of proceeds.
- V. Target Beneficiaries.** Indicate where to use the proceeds of the activity.
- VI. Implementation Schedule.** Before. During. After
- VII. Budgetary Requirements.** Expenses for the activity. Include **Purchase Request** for production project (item, description, and cost) for equipment, supplies, and tools) and **Program of Works** for administrative expenses (particulars-services, renovation, building, etc.)
- VIII. Risk Management and Learner Protection Measures**
- IX. Monitoring and Evaluation Plan**
- X. Attachments and Photo documentation** of PTA meetings and project beneficiary, if any.

Prepared by:

**Project Proponent**  
PTA Officer

Concurred by:

\_\_\_\_\_  
School Head

Reviewed and Corrected:

**CHERRY JOY D. GARMA**  
Senior Education Program Specialist

Noted:

**RODRIGO Q. REYES, JR.**  
Chief Education Supervisor, SGOD

Recommending Approval:

**ANNIE D. PAGDILAO, EdD, CESO VI**  
Assistant Schools Division Superintendent

Approved:

**VILMA D. EDA, CESO V**  
Schools Division Superintendent



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ANNEX B

**CERTIFICATION OF COMPLIANCE**

This is to certify that the PTA-initiated income-generating project \_\_\_\_\_ has been discussed, approved, and shall be implemented in strict compliance with DepEd policies, particularly the No Collection Policy and this Division Order.

Issued this \_\_\_\_ day of \_\_\_\_\_ 2026 at Vigan City, Ilocos Sur.

**VILMA D. EDA, CESO V**  
Schools Division Superintendent  
Schools Division of Vigan City



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ANNEX C

**STANDARD FORMAT FOR PTA-INITIATED INCOME-GENERATING PROJECT  
TERMINAL REPORT**

- I. Project Title
- II. Implementing School and PTA
- III. Approved Project Duration
- IV. Summary of Project Implementation
- V. Actual Financial Report
  - o Total Income Generated
  - o Actual Expenses Incurred
  - o Net Proceeds
- VI. Utilization of Funds and Beneficiaries
- VII. Issues, Challenges, and Mitigating Actions
- VIII. Assessment of Compliance with the No Collection Policy
- IX. Lessons Learned and Recommendations
- X. Photo Documentation (include photos of project and copy of receipts, if any)

**\*\*This terminal report shall be submitted to the School Head and presented to the PTA General Assembly within fifteen (15) days after the completion of the income-generating project.**



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