



Republic of the Philippines
Department of Education
REGION VII- CENTRAL VISAYAS
Schools Division of Negros Oriental

**Office of the Schools Division
Superintendent**

13 FEB 2024


DIVISION MEMORANDUM

No. 0106, s. 2024

SUBMISSION OF SPECIAL EDUCATION FUND (SEF) REPORT FOR CY 2023

To: Assistant Schools Division Superintendents
District Supervisors/Districts In-Charge
SEF District Coordinators
All Others Concerned

1. Joint Circular No. 1, s. 2017 "Revised Guidelines on the Use of the Special Education Fund (SEF)" among the Department of Budget and Management (DBM), Department of Education (DepEd) and Department of the Interior and Local Government (DILG), highlights the submission of the quarterly and annual reports on the use of the Special Education Fund (SEF) to promote monitoring, transparency, and accountability.
2. Further, DepEd Order No. 10, s. 2017 "Revised Guidelines on the Use of the SEF" requires that all reports should be submitted to by the Local School Board representatives to the Office of the Undersecretary of Finance.
3. In this connection, the SEF Utilization Report for CY 2023 is hereby required to be submitted on or before February 15, 2024 to the Education Programs Management Office (EPMO) through epmo@deped.gov.ph copy furnished usec.financebpm@deped.gov.ph and Division SEF Focal Person at reginaclarina.empeso@deped.gov.ph.
4. All reports must use SEF Budget Accountability Form No. 1. Please see attached document for the template. It is also reiterated that the report should be prepared by the Provincial/ Municipal Treasurer and duly signed by the Provincial Governor/ Municipal Mayor.
5. Immediate dissemination and compliance of this memorandum is desired.


NERI C. OJASTRO EdD, CESO V
Schools Division Superintendent

2/12/24

NCO/EQA-RVAV/SGOD/RFP:ccc
February 12, 2024



Address: Kagawasan Avenue, Capitol Area, Daro, Dumaguete City
Telephone Nos.: (035) 225-2838 / 225-2376 / 422-7644

 DepEd TAYO SDO Negros Oriental

 negros.oriental@deped.gov.ph

 www.depednegor.net

REPORT OF SEF UTILIZATION
For the Quarter Ended DECEMBER 31, 2023

Province/City/Municipality: _____

Receipt from SEF

Special Education Tax (net of discount)	P	101,038,233.12
Fines and Penalties - Property Taxes		4,611,770.10
Interest Income		8,559.11
TOTAL RECEIPT FROM SEF	P	<u>105,658,562.33</u>

Less: DISBURSEMENTS (broken down by expense class and by object of expenditures)**Personnel Services**

Salaries and Wages - Casual/Contractual	P	13,310,207.52
Personnel Economic Relief Allowance (PERA)		1,939,353.71
Clothing/Uniform Allowance		724,833.33
Subsistence Allowance		84,550.00
Laundry Allowance		11,720.41
Honoraria		301,000.00
Hazard Pay		503,904.12
Overtime and Night Pay		486,312.59
Year-End Bonus		4,577,259.00
Retirement and Life Insurance Contributions		1,668,309.56
Pag-IBIG Contributions		112,682.20
PhilHealth Contributions		181,234.00
Employee Compensation Insurance Premiums		97,301.12
Other Personnel Benefits		8,459,125.25
	P	<u>32,457,792.81</u>

Maintenance and Other Operating Expenses

Fuel, Oil and Lubricants Inventory	P	33,450.31
Other Supplies and Materials Inventory		12,582,012.78
Traveling Expenses - Local		442,424.00
Training Expenses		2,477,975.00
Water Expenses		6,185,914.91
Electricity Expenses		9,092,279.98
Other Professional Services		4,088,751.37
Security Services		8,380,000.00
Other General Services		19,253,857.22
Repairs and Maintenance - Buildings and Other Structures		87,300.00
Repairs and Maintenance - Machinery and Equipment		35,910.00
Repairs and Maintenance - Transportation Equipment		213,645.00
Taxes, Duties and Licenses		1,711.82
Insurance Expense		185,996.40
Printing and Publication Expenses		470,740.00
Representation Expenses		175,000.00
Other Maintenance and Operating Expenses		15,001,800.57
	P	<u>78,768,769.36</u>

Capital Outlays

Other Land Improvements		20,876,582.13
School Buildings		27,709,839.13
Office Equipment		3,552,400.00
Information and Communication Technology Equipment		3,049,500.00
Furnitures and Fixtures		36,000.00
Construction in Progress - Land Improvement		(7,853,465.24)
Construction in Progress - Buildings and Other Structures		(24,644,460.88)
Other Property, Plant and Equipment		1,034,175.00
	P	<u>23,760,570.14</u>

Financial Expenses

Interest Expenses	P	5,341,912.37
Loan Amortization		15,900,645.36
	P	<u>21,242,557.73</u>

Sub-total

	P	<u>134,927,132.31</u>
--	----------	------------------------------

Balance	P	<u>(29,268,569.98)</u>
----------------	----------	-------------------------------

Prepared by:

Arnaldo R. Pablo, CPA
OIC - City Accounting Office

Approved by:

REX Gatchalian
City Mayor
Chairman, LSB