



Republic of the Philippines
Department of Education
REGION X – NORTHERN MINDANAO
SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
Superintendent

3 APRIL 2024

DIVISION MEMORANDUM
No. 283 s. 2024

**GUIDELINES ON THE REQUEST OF FINANCIAL ASSISTANCE CHARGEABLE
AGAINST PROVINCIAL SPECIAL EDUCATION FUNDS (SEF)**

To: All Public Schools District Supervisors/District-In-Charge
All School Heads
All Division and Field Employees
All Others Concerned

1. This division through the Office of the Schools Division Superintendent issues these specific guidelines on the request of financial assistance chargeable against Provincial Special Education Fund (SEF) to achieve the following:

- 1.1 ensure the effective and efficient utilization of the Provincial SEF
- 1.2 sustain the delivery of appropriate and quality educational services based on actual need and priority
- 1.3 monitor and evaluate the fund is judiciously used for eligible expenditures in compliance with DepEd-DBM-DILG Joint Circular No. 1, s. 2017 Revised Guidelines on the Use of the Special Education Fund (SEF)

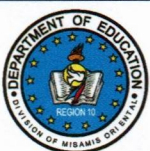
2. All requests for financial assistance from the field shall be coursed through the Office of the Schools Division Superintendent, Co-Chairman of the Provincial Local School Board. Requesting official shall submit to the Receiving Section of the DepEd Misamis Oriental Division Office with the following documentary requirements:

- 2.1 Letter Request indicating the justification of the need for funding signed by the School Head/PSDS
- 2.2 Budget Proposal with Detailed Budget Estimates per Expenditure Item
- 2.3 Approved Training Design for human resource development programs
- 2.4 Approved Activity Design for events, program and other DepEd-activities
- 2.5 Program of Works for Request of Repairs

3. Expenditure items of all requests shall strictly follow DepEd-DBM-DILG Joint Circular No. 1, s. 2017 Revised Guidelines on the Use of the Special Education Fund (SEF). This office reiterates the following provisions:

3.1 Item 4.0; "Allowable expenses chargeable against SEF";

3.1.1 Operation and maintenance of public schools



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- 3.1.2 Construction and repair of school buildings
- 3.1.3 Facilities and equipment
- 3.1.4 Educational research
- 3.1.5 Purchase of books and periodicals
- 3.1.6 Sports development
- 3.1.7 ECCD Programs

- 3.2 Item 3.1; In budgetary requirements, the Provincial Local School Board (LSB) shall consider the “Recommendation of the DepEd PSDS and SDS as well as the priorities indicated in the School Improvement Plan (SIP) and Division Education Development Plan (DEDP)”
- 3.3 Item 5.5; The preparation and approval of budget requests from all public schools for the ensuing year shall be “submitted to the SDS” for consolidation.
- 3.4 Item 6.3; “Procurement charged to SEF shall follow the rules and procedures under RA No. 9184 (Government Procurement Reform Act), its IRR and Government Procurement Policy Board guidelines.

4. To promote and enhance transparency and accountability in the allocation and utilization of Provincial SEF, requesting official shall coordinate with the Public Schools District Supervisor, Division Budget Officer and Division Program Holder or Focal Person for reportorial, monitoring and recording purposes.

5. It is understood that the utilization and disbursement of SEF including but not limited to transfer of funds and request for Cash Advances shall be in accordance with the existing budgeting, accounting and auditing rules and regulations.

6. Immediate dissemination of this memorandum is desired.

EDILBERTO L. OPLENARIA, EdD, CESO V
Schools Division Superintendent

MARY ANN M. ALLERA
Asst. Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

To be indicated in the Perpetual Index
under the following subjects:

POLICIES LOCAL SCHOOL BOARD

OSDS-MAMA-mltt

