



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OF SAN JUAN CITY

Office of the Schools Division Superintendent



JOCELYN DR. ANDAYA

Regional Director, NCR
Concurrent Officer-In-Charge
Office of the Assistant Secretary for Operations

Thru: **MS. JULIET J. ICAMEN**
Chief Administrative Officer
Finance Division

Madam:

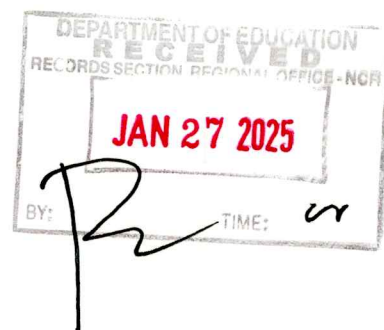
Good Day!

In compliance with DepEd Order No. 10, s. 2017 on the Revised Guidelines on the Use of the Special Education Fund (SEF) issued by the Department of Education (DepEd), Department of Budget and Management (DBM), and Department of Interior and Local Government (DILG), we are respectfully forwarding the following Special Education Fund (SEF) reports.

1. SEF Utilization for the first quarter ending March 31, 2024
2. SEF Utilization for the two-quarter ending June 30, 2024
3. Actual SEF Income for the first two quarter ending June 30, 2024
4. Actual SEF Income for the four-quarter ending December 31, 2023
5. SEF Utilization for the three-quarter ending September 30, 2024

Very truly yours,


MARGARITO B. MATERUM
Schools Division Superintendent



Address: Schools Division of San Juan City, Pinaglabanan St., San Juan City
Phone: (02) 8250-4528
Email: sdosanjuancity@depd.gov.ph
Website: www.depedsanjuancity.ph

Receiving copy



REPUBLIC OF THE PHILIPPINES
City of San Juan, Metro Manila

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CITY ACCOUNTING DEPARTMENT

January 17, 2025

MR. MARGARITO B. MATERUM
Schools Division Superintendent
This City

Dear **MR. MATERUM**,

Respectfully forwarding the following REPORTS OF SPECIAL EDUCATION FUND (SEF).

1. SEF Utilization for the first quarter ending March 31, 2024
2. SEF Utilization for the two-quarter ending June 30, 2024
3. Actual SEF Income for the first two quarter ending June 30, 2024
4. Actual SEF Income for the four-quarter ending December 31, 2023
5. SEF Utilization for the three-quarter ending September 30, 2024

Thank you.

Sincerely,

LUZVIMINDA P. MALVAR
City Government Assistant Department Head II



Republic of the Philippines
City of San Juan, Metro Manila

OFFICE OF THE CITY ACCOUNTANT
CITY GOVERNMENT OF SAN JUAN
REPORT OF SEF UTILIZATION
FOR THE FIRST QUARTER ENDING MARCH 31, 2024

Receipt from SEF	349,319,763.15
Less : DISBURSEMENTS	
Personal Services	
Salaries & Wages - Regular	1,757,109.31
Personnel Economic Relief Allowance (PERA)	238,454.53
Retirement and Life Insurance Contributions	211,846.68
Pag-ibig Contributions	20,000.00
Philhealth Contributions	44,134.74
Employees Compensation Insurance Premiums	12,000.00
Total Personal Services	<u>2,283,545.26</u>
Maintenance and Other Operating Expenses	
Fuel, Oil and Lubricants Expenses	143,280.74
Water Expenses	2,175,624.69
Electricity Expenses	1,924,684.19
Telephone Expenses	15,146,880.00
Other General Services	56,325.04
Taxes, Duties and Licenses	57,151.50
Insurance Expenses	512,076.00
Total Maintenance and Other Operating Expenses	<u>20,016,022.16</u>
Sub-Total	<u>22,299,567.42</u>
Balance	<u>327,020,195.73</u>

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.


ATTY. LEDEBEE LEE T. ORGASAN
City Accountant


FRANCISCO JAVIER M. ZAMORA
City Mayor



Republic of the Philippines
City of San Juan, Metro Manila

OFFICE OF THE CITY ACCOUNTANT
CITY GOVERNMENT OF SAN JUAN
REPORT OF SEF UTILIZATION
FOR THE TWO QUARTER ENDING JUNE 30, 2024

Receipt from SEF	370,451,868.24
Less : DISBURSEMENTS	
Personal Services	
Salaries & Wages - Regular	3,526,558.40
Personnel Economic Relief Allowance (PERA)	479,090.88
Longevity Pay	30,000.00
Other Bonuses and Allowances	588,463.00
Retirement and Life Insurance Contributions	425,454.72
Pag-ibig Contributions	44,200.00
Philhealth Contributions	88,636.43
Employees Compensation Insurance Premiums	24,100.00
Total Personal Services	5,206,503.43
Maintenance and Other Operating Expenses	
Traveling Expenses	620,907.00
Training Expenses	6,798,200.42
Fuel, Oil and Lubricants Expenses	427,297.94
Water Expenses	5,057,875.85
Electricity Expenses	5,404,373.18
Internet Subscription Expenses	30,293,760.00
Security Services	2,861,040.00
Other General Services	121,756.91
Taxes, Duties and Licenses	57,151.50
Insurance Expenses	512,076.00
Other Maintenance and Operating Expenses	2,871,294.09
Total Maintenance and Other Operating Expenses	55,025,732.89
Sub-Total	60,232,236.32
Balance	310,219,631.92

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.

ATTY. LEDEBEE LEE T. ORGASAN
City Accountant

FRANCISCO JAVIER M. ZAMORA
City Mayor



Republic of the Philippines
City of San Juan, Metro Manila
OFFICE OF THE CITY ACCOUNTANT

CITY GOVERNMENT OF SAN JUAN
REPORT OF ACTUAL SEF INCOME
FOR THE FIRST TWO QUARTER ENDING JUNE 30,2024

TAX REVENUE:

Special Education Tax	357,571,609.47
Less: Discount on Special Education Tax	6,370,234.95
Fines and Penalties-Property Taxes	3,275,975.53
Total Tax Revenue	<u>354,477,350.05</u>

BUSINESS INCOME:

Interest Income	15,974,518.19
Total Business Income	15,974,518.19

TOTAL OPERATING INCOME

370,451,868.24

Prepared by:


ATTY. LEDEBEE LEE T. ORGASAN
City Accountant

Approved by:


FRANCISCO JAVIER M. ZAMORA
City Mayor



Republic of the Philippines
City of San Juan, Metro Manila
OFFICE OF THE CITY ACCOUNTANT

CITY GOVERNMENT OF SAN JUAN
REPORT OF ACTUAL SEF INCOME
FOR THE FOUR QUARTER ENDING DECEMBER 31,2023

TAX REVENUE:

Special Education Tax	343,784,165.76
Less: Discount on Special Education Tax	5,956,647.97
Fines and Penalties-Property Taxes	8,100,045.07
Total Tax Revenue	345,927,562.86

BUSINESS INCOME:

Interest Income	27,404,087.52
Total Business Income	27,404,087.52

GAINS

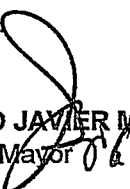
Gain on Sale of Property, Plant & Equipment	28,369.57
Total Gains	28,369.57

TOTAL OPERATING INCOME	373,360,019.95
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Prepared by:


ATTY. LEDEBEE LEE T. ORGASAN
City Accountant

Approved by


FRANCISCO JAVIER M. ZAMORA
City Mayor



Republic of the Philippines
City of San Juan, Metro Manila

OFFICE OF THE CITY ACCOUNTANT
CITY GOVERNMENT OF SAN JUAN
REPORT OF SEF UTILIZATION
FOR THE THIRD QUARTER ENDING SEPTEMBER 30, 2024

Receipt from SEF	400,321,062.67
Less : DISBURSEMENTS	
Personal Services	
Salaries & Wages - Regular	5,558,269.31
Personnel Economic Relief Allowance (PERA)	754,109.04
Longevity Pay	30,000.00
Overtime and Night Pay	2,001.60
Other Bonuses and Allowances	588,463.00
Retirement and Life Insurance Contributions	671,304.70
Pag-ibig Contributions	72,000.00
Philhealth Contributions	140,030.74
Employees Compensation Insurance Premiums	38,000.00
Total Personal Services	7,854,178.39
Maintenance and Other Operating Expenses	
Traveling Expenses-Local	2,728,468.44
Training Expenses	8,534,060.42
Fuel, Oil and Lubricants Expenses	666,312.66
Other Supplies and Materials Expense	3,000.00
Water Expenses	7,676,820.57
Electricity Expenses	8,206,785.99
Internet Subscription Expenses	45,440,640.00
Other Professional Services	320,000.00
Security Services	11,242,350.48
Other General Services	191,822.84
Taxes, Duties and Licenses	57,151.50
Insurance Expenses	512,076.00
Other Maintenance and Operating Expenses	3,399,858.09
Total Maintenance and Other Operating Expenses	88,979,346.99
Capital Outlays	
Office Equipment	69,960.00
Total Capital Outlays	69,960.00
Sub-Total	96,903,485.38
Balance	303,417,577.29

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.

ATTY. LEDEBEE LEE T. ORGASAN
City Accountant

FRANCISCO JAVIER M. ZAMORA
City Mayor



Republic of the Philippines
City Government of San Juan, Metro Manila

CITY OF SAN JUAN SCHOOL BOARD
Resolution No. 11
Series of 2023

A RESOLUTION APPROVING THE ANNUAL BUDGET FOR CALENDAR YEAR 2024 OF THE CITY OF SAN JUAN SCHOOL BOARD IN THE TOTAL AMOUNT OF THREE HUNDRED SEVENTY MILLION PESOS (Php 370,000,000.00) COVERING THE VARIOUS EXPENDITURES FOR THE OPERATION OF THE CITY OF SAN JUAN SCHOOL BOARD FOR THE YEAR 2024

WHEREAS, there is fund available, for appropriation under the Special Education Fund of the City of San Juan for City School Board as certified by the City Treasurer and City Accountant in the total amount Three Hundred Seventy Million Pesos (Php 370,000,000.00), sourced out from the estimated collection of 1% additional levy on real property including penaltie and interest on time deposit;

WHEREAS, the City of San Juan School Board provides expenditure program in the total appropriation of Three Hundred Seventy Million Pesos (Php 370,000,000.00), for operation of the public elementary and secondary schools in this City for the Calendar Year 2024;

NOW THEREFORE, BE IT RESOLVED by the School Board of San Juan City, Metro Manila in a session duly assembled that:

Section 1. A Resolution approving the Annual Budget for CY 2024 of the City of San Juan School Board in the total amount of Three Hundred Seventy Million Pesos (Php 370,000,000.00) covering the various expenditures for the operation of the City of San Juan School Board for the year 2024 is hereby approved.

Section 2. Sources of Funds. The sources of funds for the Annual Budget for CY 2024 in the total amount of Three Hundred Seventy Million Pesos (Php 370,000,000.00) shall be as follows:

1% Realty Tax (SEF)	Php 327,000,000.00
Previous Year	21,000,000.00
Penalties	12,000,000.00
Interest on Time Deposit	10,000,000.00
Total Available for Appropriation	Php 370,000,000.00

Section 3. USE OF FUNDS. The amount of Three Hundred Seventy Million Pesos (Php 370,000,000.00) is hereby appropriated for the Annual Budget of the City of San Juan School Board for the Calendar Year 2024, as follows:

OBJECT OF EXPENDITURES	ACCOUNT CODE	APPROPRIATION
PERSONAL SERVICES		
Salaries and Wages - Regular	5-01-01-010	13,658,484.00
Personal Economic Relief Allowance (PERA)	5-01-02-010	1,848,000.00
Clothing/Uniform Allowance	5-01-02-040	462,000.00
Productivity Incentive Allowance	5-01-02-080	385,000.00
Longevity Pay	5-01-02-120	20,000.00
Overtime and Night Pay	5-01-02-130	50,000.00
Year End Bonus	5-01-02-140	1,138,207.00
Cash Gift	5-01-02-150	385,000.00
Other Bonuses and Allowances	5-01-02-990	2,276,414.00
Retirement and Life Insurance Contributions	5-01-03-010	1,639,100.00
Pag-IBIG Contribution	5-01-03-020	92,400.00
PhilHealth Contribution	5-01-03-030	341,500.00
Employees Compensation Insurance Premiums	5-01-03-040	92,400.00
Terminal Leave Benefits	5-01-04-030	1,000,000.00
Total Personal Services		23,388,505.00
MAINTENANCE AND OTHER OPERATING EXPENSES		
Traveling Expenses - Local	5-02-01-010	1,500,000.00
Traveling Expenses - Foreign	5-02-01-020	500,000.00
Training Expenses	5-02-02-010	14,000,000.00
Office Supplies Expenses	5-02-03-010	6,000,000.00
Drugs and Medicines Expenses	5-02-03-070	4,500,000.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	2,000,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,000,000.00
Textbooks and Instructional Materials Expenses	5-02-03-110	100,000,000.00
Other Supplies and Materials Expenses	5-02-03-990	30,000,000.00
Water Expenses	5-02-04-010	12,000,000.00
Electricity Expenses	5-02-04-020	12,000,000.00
Telephone Expenses	5-02-05-020	1,000,000.00
Internet Subscription Expenses	5-02-05-030	10,000.00
Awards/Rewards Expenses	5-02-06-010	10,000.00
Prizes	5-02-06-020	10,000.00
Other Professional Expenses	5-02-11-990	1,500,000.00
Security Services	5-02-12-030	34,272,000.00
Other General Services	5-02-12-990	300,000.00
Repair and Maintenance:		
- Buildings and Other Structures	5-02-13-040	62,089,495.00
- Machineries and Equipment	5-02-13-050	3,000,000.00
- Transportation Equipment	5-02-13-060	1,000,000.00
- Furniture and Fixtures	5-02-13-070	10,000.00
Taxes, Duties and Licenses	5-02-16-010	10,000.00
Insurance Expenses	5-02-16-030	350,000.00
Printing and Publication Expenses	5-02-99-020	2,000,000.00
Representation Expenses	5-02-99-030	50,000.00
Rent Expenses	5-02-99-050	2,500,000.00
Subscription Expenses	5-02-99-070	10,000,000.00
Other Maintenance and Operating Expenses	5-02-99-990	5,000,000.00
Total Maintenance & Other Operating Expenses		306,611,495.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	APPROPRIATION
CAPITAL OUTLAYS		
Property, Plant and Equipment		
Machinery and Equipment		
Office Equipment	1-07-05-020	10,000,000.00
Information and Communication Technology Equipment	1-07-05-030	30,000,000.00
Total Property, Plant and Equipment		40,000,000.00
Total Capital Outlays		40,000,000.00
Grand Total – Appropriation for Annual Budget		370,000,000.00

Section 4. GENERAL PROVISION:

4.1 The City Mayor as Chairperson of School Board is authorized to sign and in behalf of the City School Board, all contracts, documents and papers pertaining to transaction involving activities funded under the Special Education Fund. Any such contract signed by virtue hereof is deemed valid and ratified and confirmed.

4.2 Use of Appropriated Funds and Savings – Funds shall be available exclusively for the specified purpose for which they have been appropriated. However, the City Mayor is hereby authorized to augment any item in the approved Annual Budget/ Supplemental from savings in other items within the same class of their respective office appropriations.

4.3 The newly created positions are in accordance with Index of Occupational Services, Position Titles, and Salary Grades in the Local Government (IOS-LGU), CY 2021 Edition under Local Budget Circular No. 137 dated July 13, 2021. The duties and responsibilities of the newly created positions will be based on the published job description of the DepEd and/or San Juan City Government.

4.4 The personnel shall receive salaries and other personnel benefits based on the fourth tranche of the modified salary schedule pursuant to RA No. 11466. Provided, that the Sangguniang Panlungsod shall enact an ordinance pertaining to the implementation of third tranche salary adjustment.

Section 5. The issuance, authority and approval hereof is subject to compliance by the City School Board on existing laws and COA rules and regulations on expenditures, appropriations and procurement.

Section 6. SEPARABILITY CLAUSE. If for any reason, any section, item or provision of this Resolution including the herein General Provisions is declared unconstitutional or invalid, other sections, items or provision hereof which are not affected thereby shall continue to be full force and effect.

Section 7. EFFECTIVITY. The provisions of this Resolution shall take effect January 1, 2024.

UNANIMOUSLY APPROVED this 6th day of **DECEMBER, 2023** at the City of San Juan, Metro Manila, Philippines.


FRANCISCO JAVIER M. ZAMORA


City Mayor
Chairperson, School Board


MARGARITO B. MATERUM


School Division Superintendent
Co - Chairperson - School Board

COUN. FRANCIS KEITH R. PERALTA

Chairperson, SP Committee on Education
Member


ROSETTE F. LAQUIAN

City Treasurer
Member


LEXTER M. DE BELEN

Representative, San Juan Public
Elementary Teachers' Organization
Member

ALLAN ELIEZER M. MAL-IN

Representative, Non-Academic
Personnel Organization
Member


ALEXANDER F. BAUTISTA JR.

Representative
Federation of Parents Teacher Association
Member