



Republic of the Philippines
Department of Education

Caraga Region
SCHOOLS DIVISION OF SURIGAO DEL SUR

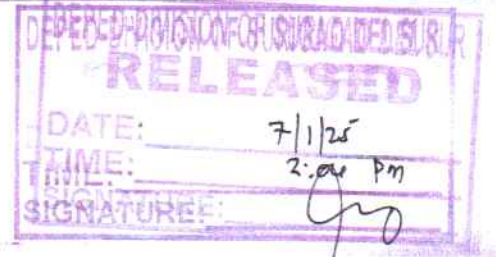
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June 30, 2025
 9ES62375-2025

Division MEMORANDUM
 No. 253, s. 2025

To : All PSDS/DICs
 This Division



SUBMISSION OF SPECIAL EDUCATION FUND (SEF) UTILIZATION REPORTS

1. Pursuant to Article IX, Section 2 of the 1987 Philippine Constitution, the Commission on Audit (COA) is vested with the authority and duty to examine, audit, and settle all accounts related to the revenue, receipts, expenditures, or uses of government funds and property, including those held in trust by or pertaining to the Government.
2. In line with this mandate, all districts are hereby required to submit the quarterly liquidation and utilization reports of the Special Education Fund (SEF) allocated by their respective Local Government Units (LGUs) to schools.
3. For the current reporting period, kindly submit the utilization reports for both the 1st and 2nd quarters of the current school year. The deadline for submission is on or before July 15, 2025, through the following link: <https://tinyurl.com/SEF-REPORT-CY-2025>
4. Immediate and wide dissemination of this memorandum to all concerned personnel is strongly requested to ensure compliance and timely submission.

LORENZO O. MACASOCOL, PhD, CESO V
 Schools Division Superintendent

Encl. None
 References: as stated
 To be indicated in the Perpetual Index
 Under the following subjects:

SEF
 SGOD/mcvl
 06/30/2025



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