



REPUBLIKA NG PILIPINAS
REPUBLIC OF THE PHILIPPINES
KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS
DEPARTMENT OF EDUCATION, CULTURE AND SPORTS
DECS Complex, Meralco Avenue
Pasig City, Philippines



Same-Sama
sa DECS

*Tanggapan ng Kalihim
Office of the Secretary*

January 11, 2000

DECS MEMORANDUM
No. 12, s. 2000

CREATION OF SPECIAL STATEMENT OF EXPENDITURE (SOE) TEAM

To: Undersecretaries
Assistant Secretaries
Bureau, Service and Center Directors
Regional Directors
Schools Superintendents

1. One of the conditions for the effective implementation of the Social Expenditure Management Project (SEMP) is the submission of the Statement of Expenditures (SOEs) for retroactive financing worth approximately P75 Million. For this purpose, a Special SOE Team composed of the following is hereby created:

Chairman	:	Ms. Jovita Malig	
Vice-Chairman	:	Ms. Marilyn Santos	
Members	:	Ms. Zenaida Ascueta	Ms. Evelyn Abiad
	:	Ms. Candelaria de Jiron	Ms. Ellen Pelobello
	:	Mr. Paulino Garcia	Ms. Ma. Concepcion Barrera
	:	Ms. Leodigaria Javate	Ms. Milagros Rebato
	:	Ms. Lilia T. Quiazon	Ms. Ma. Theresa Castro
	:	Ms. Preciosa Bidoza	
Resource Persons	:	Dir. Maximo Aljibe	
	:	Dr. Mila Marcos	
	:	Ms. Blanquita Bautista	
	:	Ms. Connie Delgado	

2. The Special SOE Team shall collect and consolidate SOEs from the regional offices, divisions and schools for submission to the Department of Budget and Management through SEMP-PMO to the Secretary. The team shall submit a Performance Report on or before March 15, 2000.

3. The Chairman may include additional members as may be necessary. The Chairman, members and resource persons of the Special SOE Team shall be entitled to honoraria pursuant to National Compensation Circular No. 75.

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"To gether Let Us Build This Nation Through Education"

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4. All expenses of the Special SOE Team shall be chargeable to OSEC funds. The Administrative Service is directed to provide promptly the transportation requirements of the Special SOE Team.

5. Starting February 2000, the Chief Accountant of DECS, and Regional Accountants shall prepare SOEs for all expenditures eligible for World Bank attribution. The eligible items are expenditures from the 1999 continuing appropriation and Year 2000 budget of DECS for the (1) construction, rehabilitation, renovation, repair and maintenance of school buildings; (2) procurement of desks and chairs; (3) procurement of text books; and (4) teacher training and related expenses. The regional offices are required to submit the SOEs for SEMP eligible items for retroactive financing on or before February 28, 2000 and the Monthly SOE Consolidated Report within one week after the end of each month to the SEMP-PMO, c/o Dr. Mila Marcos, Room 404 Dorm D, DECS Complex, Meralco Avenue, Pasig City, tel. no. 631-25-28). SOE forms are enclosed.

6. The Regional Directors should ensure that the procurement/implementation of the eligible items follow World Bank guidelines (please see enclosure for complete details).

7. Immediate dissemination of this Memorandum is desired.

Andrew B. Gonzalez
ANDREW B. GONZALEZ, FSC
Secretary

Encls.: As stated

Reference: None

Allotment: 1--(D.O. 50-97)

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

/COMMITTEES
/PROJECTS
/REPORTS

**STATEMENT OF EXPENDITURES (SOEs) FOR SOCIAL EXPENDITURE
MANAGEMENT PROJECT (SEMP)**

1. **SEMP.** The Republic of the Philippines and the International Bank for Reconstruction and Development (IBRD) have agreed to finance the undertaking of a Social Expenditure Management Project (SEMP). The SEMP intends to protect the financing of key basic social services primarily utilized by the poor and will ensure the availability of resources for priority inputs such as classrooms, textbooks, desks and chairs, and teacher training. The second objective of SEMP is to improve the performance and efficiency of the financial management, procurement and information communication system of the Department of Budget and Management (DBM) and the Department of Education, Culture and Sports (DECS) and the Department of Social Welfare and Development (DSWD) in collaboration with the Commission on Audit (COA).
2. **SOE FORMS.** One of the responsibilities of the DBM as the lead agency for SEMP is to maintain a Special Account from which funds will be drawn. The release of National Cash Allocation (NCA) will be made according to the procurement program and the submission of Statement of Expenditures (SOEs). For small expenditures such as teacher training and repair and maintenance items, all payments must be recorded in the SOE form (copy attached) for Contracts and Purchase Orders for Goods and Works and a copy is also attached for teacher training.
3. **RETROACTIVE FINANCING.** Payments of eligible expenditures for World Bank attribution shall be applied for retroactive financing. The SEMP eligible items for retroactive financing are expenditures incurred with checks dated between February 1, 1999 to January 31, 2000 for the following:
 - a. Teacher Training. All expenses related to the training programs (list enclosed) including transportation and travelling; registration; resource speakers; kits and cost of projects including echo seminars and re-entry programmes.
 - b. Repair and Maintenance. All expenses with contracts/purchase order costing less than P2 Million and awarded through canvass or local competitive bidding.
4. **MONTHLY SOE REPORTS.** Starting February 2000, the DECS Chief Accountant of DECS, and Regional Accountants shall prepare SOEs for all expenditures eligible for World Bank attribution. The eligible items are expenditures from the 1999 continuing appropriation and Year 2000 budget of DECS for the: a) construction, rehabilitation, renovation, repair and maintenance of school buildings; b) procurement of desks and chairs; c) procurement of textbooks; and d) teacher training and related expenses. The regional directors should ensure that the procurement/implementation of the abovementioned items follow World Bank guidelines.

The Monthly SOE Consolidated Report shall be submitted to the SEMP-PMO, Room 404 Dorn D, DECS Complex, Meralco Avenue, Pasig City within one week after the end of each month. The Accounting Units should ensure that supporting documents such as contracts, purchase order, voucher, invoices; receipts providing evidence of payments; payroll documents giving evidence of wages paid; inspection reports of construction work; list of trainees participating in training courses; full details of repair and maintenance work and Report of Checks Issued (RCI), delivery receipts and other required documents are kept in order and made available for review by World Bank, government auditors and visiting missions.

STATEMENT OF EXPENDITURE (SOE)
 Social Expenditure Management Project
 FY 1999

CATEGORY: Goods Works Textbooks
 PERIOD COVERED _____ to _____ DATE _____
 REGION _____

SOE No	Name of Payee	Contractor / Supplier / Creditor		Purchase Order or Contract Number	Contract Amount	Total Previous Payments	Payment Covered by the SOEs		Balance of Payments (4-6 = 29)	% of Payment [<u>9</u>] [<u>5-10</u>]	REMARKS
		Brief Description of Procurement Mode Goods, Works	1				2	Check No.			
		1		3	4	5	6	7	8		
TOTALS											

Supporting document for the SOE retained at _____ (state location/office)
 * Procurement Mode: ICB, NCB or Canvass

Prepared by:

Certified True & Correct

Reviewed by:

Noted by:

Chief Accountant
 DECS-RO

Regional Director
 Team Leader, RSMT

Chief Accountant, DECS

Mila A. Marcos
 Proj. Manager, SEMP

Social Expenditure Management Project
STATEMENT OF EXPENDITURE (SOE)
(In-Service Training)

Attachment 2

CATEGORY : IN-SERVICE TRAINING
PERIOD :

DATE: _____

Supporting document for the SOE retained at _____ (state location/offices including list of participants)									

Prepared: _____ Certified True & Correct: _____

Reviewed by: _____

Noted: _____

Chief Accountant
TFC-S-ROT

Regional Director
Team Leader RSMI

Chief Accountant, DECS

Milia A. Marcos
Proj Manager, SEMP

Department of Education, Culture and Sports (DECS)
FY 1999-2000

Attachment 3

1999

NEAP TRAINING PROGRAM

1. Reading Education Training Program (RETP)
2. DECS-Ateneo 5-year Scholarship Program
3. DECS Integrated Scholarship Program (DISP)
4. Scholarships:
 - Master of Arts in Teaching (MAT)
 - Master of Science in Teaching (MST)
 - Science and Math Educatlab Program (SME)
5. Teacher Instructional Support System (TISS)
6. Localizing the Curriculum Through the Arts for Trainers (LCTA)

BSE Training Program

1. Training of Division Trainers on Distance Education Program (Open High School)
2. National Training Program for the Institutionalization of the Thinking Skills Development for Maximized Cognitive Performance
3. Training of Trainers in Pilipino
4. Project: CONSTEL English National Trainers' Training on Effective Teaching of Geography in the Secondary School
5. Training on the Use of the High School Occupational Interest Inventory
6. Revitalized Homeroom Guidance Program (RHGP) Reorientation Workshop and National Training on Division Supervisors as RHGP Trainers
7. National Planning Workshop on the Implementation of the Revitalized Homeroom Guidance Program (RHGP)
8. Training for Secondary School Teachers Handling Hearing Impaired Students

10. BSE In-House Training for Peak Performance
11. Training on Management Information Packaging and Repackaging Skills

2000

NEAP TRAINING PROGRAM

1. Training for School Managers

BSE Training Program

1. National Training Program for the Institutionalization of the Thinking Skills Development for Maximized Cognitive Performance
2. Distance Training (2000-2001)
3. Series of Trainings for Key Teachers Teaching Pop. Ed.
4. Trainers Training for Music, Art and Health
5. Proposed National Training for Teachers in Technology and Home Economics
6. Community Service and Public Safety Training

BEE Training Program

1. Intensive Training Program for Trainers of Science and Math Teachers on Trends and Approaches in Teaching the Gifted
2. Quality Management for Educational Excellence Class Teachers on Addressing Learning Difficulties Among Elementary Pupils
3. Training of Regular Class Teachers on Addressing Learning Difficulties Among Elementary Pupils
4. Training Course in Organization Administration and Supervision in Special Education

Other Teacher Training Program

1. National Educators Academy of the Phils.
2. Bureau of Elementary Education
3. Bureau of Secondary Education
4. Bureau of Non-Formal Education
5. Bureau of Physical Education Sports
6. Human Resource Development
7. National Science and Technology Information
8. Information Campaign