



Republika ng Pilipinas
Kagawaran ng Edukasyon
REHIYON V

TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD NAGA

October 5, 2023

DIVISION MEMORANDUM

No. 270, s. 2023

**URGENT SUBMISSION OF TUITION AND OTHER SCHOOL FEES (TOSF)
OF PRIVATE SCHOOLS FOR SCHOOL YEAR 2023-2024**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
CID and SGOD Personnel
OSDS Unit Heads and Personnel
Private Elementary and Secondary School Heads
All Others Concerned

1. Pursuant to DepEd Order No. 88, s. 2010 titled 2010 Revised Manual of Regulations for Private Schools in Basic Education, DepEd Order No. 11, s. 2011 titled Amendments to the 2010 Revised Manual of Regulations for Private Schools in Basic Education, and Regional Memorandum No. 59, s. 2016 titled Reiteration of Certain DepEd Policies and Guidelines on the Establishment and Operations of Private School in Region V, this Office enjoins all private schools to comply the urgent submission of the **TUITION AND OTHER SCHOOL FEES (TOSF) OF PRIVATE SCHOOLS FOR SCHOOL YEAR 2023-2024** on or before October 9, 2023.
2. For reference of the documents expected to be complied, a **checklist** is enclosed to this Memorandum for guidance of all concerned. Please note that incomplete documents shall not be accepted.
3. The documents of TOSF must be submitted to the SGOD-SMME Section through sdonaga.smme@deped.gov.ph. Schools who have submitted prior to this issuance may disregard this information.
4. Immediate dissemination of and compliance with this Memorandum is desired.


SUSAN S. COLLANO CESO V
Schools Division Superintendent *cf. M*



DO 31, s. 2019 DM Rev. 01



Address: Roxas Avenue, Triangulo, Naga City
Telephone No.: 054-871-3455
Email Address: naga.city@deped.gov.ph
Website: www.depednaga.ph





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Enclosure No. 1 of DM No. 270 s. 2023

CHECKLIST FOR THE TOSF REQUIREMENTS

Registered Name of School: _____ SEC ☐ DTI ☐
Complete Address of School: _____
Email add: _____ Contact Nos. _____
Name of School Administrator: _____
Course Application: _____ Pre-Elementary (Kindergarten)
_____ Elementary (Grade 1 to 6)
_____ Junior High School (Grade 7 to 10)
_____ Senior High School (Grade 11 to 12)
SHS Category:
_____ A-SUC
_____ B-TESDA
_____ C-LUC
_____ D-CHED

School Year: _____



DOCUMENTARY REQUIREMENTS

No.	Name of Required Documents	Available (✓)	Not Available (x)	Remarks
1	Indorsement Letter from SDO indicating among others, the School's Securities and Exchange Commission (SEC/DTI/CHED/TESDA) registered name and address. (Mayor's Permit for LUC/SUC)			For SDO
2	Letter of Intent addressed to the Regional Director signed by the School Head/Administrator, indicating among others the school's intention for such increase or schedule of fees or signifying no intention to increase the Tuition and Other School Fees (TOSF).			For School
3	Notarized Certificate of Authenticity and Veracity of Documents			For School

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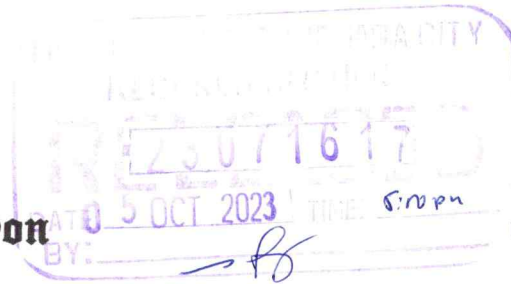
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No.	Name of Required Documents	Available (✓)	Not Available (x)	Remarks
4	Statement under oath by the School Head/Administrator of the itemized current rates of tuition and other charges and the corresponding itemized proposed charges thereon as well as the new fees or charges proposed to be imposed and of the proposed allocation of the incremental proceeds.			For School
5	Latest Audited Financial Statements of the School.			For School
6	Copy of the latest Income Tax Returns filed with the Bureau of Internal Revenue (BIR).			For School
7	Proof of the Consultation conducted with the duly organized student government and the parents of the pupils/students (Minutes of the Meeting with the Names and signature of the attendees) stating the reason/s of increase.			For School
8	Comparative Schedule of Tuition and Other School Fees (TOSF) for current School Year (SY) with that of the previous School Year indicating in both in Peso (Php) and Percentage (%) the forms of increase. This should be done both by the school <i>With increase</i> and <i>No increase</i> . (Other School Fees must be itemized & should be attached to the comparative schedule of TOSF). This shall be reviewed by the SEPS or EPS II of SM&ME. The reviewed Schedule of TOSF shall be forwarded to the RO-QAD.			For School
9	Certification under oath that 70% of the tuition and other school fees (TOSF) or charges			For School

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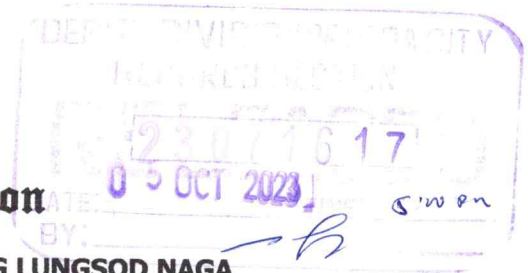
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No.	Name of Required Documents	Available (✓)	Not Available (x)	Remarks
	shall be allocated for payment of salaries, wages, allowances and other benefits of the members of the faculty and all other employees of the school concerned and the balance for institutional development, student assistance and extension services and return of investment			
10	Photocopy of the approved Tuition and Other School Fees (TOSF) of previous school year or latest noted/approved fees.			For School
11	Photocopy of the Government Permit/Government Recognition.			For School
12	Payroll on Teachers Salary Subsidy (TSS) of Education Service Contracting (ESC) Scheme Participating School with a photocopy of PRC Licenses (for GASTPE recipient-schools).			For School
13	List and Profile of Staff/Faculty Members by subject area/course/level			For School
14	Pictures/Photos of School Facilities needing improvement			For School
15	Latest Certificate of Corporate Filing and Information from Securities and Exchange Commission (SEC) or Department of Trade and Industry (DTI).			For School
16	Annual Accomplishment Report of the previous year to determine the performance of the school.			For School

Checked: _____

Attested: _____

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