



Republic of the Philippines
LOCAL SCHOOL BOARD

Mabalacat City 2010 Pampanga

Telefax No. (045) 332-9110 Website: <http://www.mabalacatcity.gov.ph>

**MINUTES OF THE 1st REGULAR SESSION OF THE LOCAL SCHOOL BOARD OF MABALACAT CITY,
PAMPANGA HELD ON IN THE OFFICE OF THE MAYOR.**

PRESENT: Hon. MARINO P. MORALES - Chairman
Madam ESTELITA G. PINEDA, CESO V - Co-Chairman
Hon. FROYLAN L. GALANG - Member, SB Chair on Education
Mrs. MARLENE M. MENDIOLA - Member, ICO, City Treasury
Mrs. JOYCE S. VILLANUEVA - Member, MCPSTA
Mr. ALLAN ORNULFO D. OCAMPO - Member, Elementary Non-Teaching
Mr. EDWIN N. LAZATIN - Member Federated PTA President

**APPROPRIATION ORDINANCE NO. 01-2015
Series of 2015**

**AN ORDINANCE APPROPRIATING FUNDS FOR PRIORITY EDUCATION PROJECTS IN THE CITY OF
MABALACAT, PAMPANGA SCHOOL BOARD FOR FISCAL YEAR (FY) 2015**

BE IT ENACTED BY THE LOCAL SCHOOL BOARD OF MABALACAT CITY, PAMPANGA IN SESSION ASSEMBLED THAT:

PART 1. ADMINISTRATIVE PROVISION. This Ordinance authorizing the appropriation as provided for in the Annual Budget for FY 2015 of the Local School Board of Mabalacat City shall be in accordance with the local government updated budgeting manual as authorized under the Local Government Code of 1991 or R.A. 7160 and Department of Education (DepEd) and Department of Budget and Management's (DBM) circulars, memoranda, orders and other related issuances and subject to usual government budgeting, auditing and accounting rules and regulations.

Section 1. **TITLE** – This Ordinance shall be known as “An Ordinance Approving the Annual Budget for Fiscal Year 2015 of the Local School Board of the Mabalacat City, Pampanga.

Section 2. **SOURCE OF FUND** – The income as indicated hereof is hereby declared as source of funds which is the One Percent (1%) of additional Tax on Real Property which is realistic and probable to be collected and remitted to the Local Treasury, necessary to finance the implementation of priority education projects of the City Government of Mabalacat from January 1 to December 31, 2015, except otherwise specifically provided herein:

ESTIMATED INCOME FOR BUDGET YEAR

PARTICULAR	AMOUNT
Additional One Percent (1%) Tax on Real Property	30,000,000.00
Add: Previous Unexpended Balance (Unappropriated)	-
Gross Income	30,000,000.00
Less: Continuing Appropriation	-
Net Amount Available for Appropriation	30,000,000.00

Section 3. **APPROPRIATION OF FUNDS** – The following sums or so much thereof as may be necessary, are hereby appropriated out of the additional one percent (1%) tax on Real Property and any unexpended balances thereof in the Local Treasury of Mabalacat City not otherwise appropriated for the implementation of priority education projects in the city from January 1 to December 31, 2015, except where otherwise specifically provided herein.

CITY GOVERNMENT OF MABALACAT						
PROGRAM APPROPRIATION AND OBLIGATION BY OBJECT						
SEF BUDGET FY 2015						
PROGRAM/PROJECT/ACTIVITY	CLASSIFICATION OF EXPENDITURE	EXPENSE CODE	Past Year (FY 2013)	Current Year (FY 2014)	Budget Year (FY 015)	%
A. PERSONAL SERVICES						
1. Salary/Allowance of of Substitute	PS	704	912,000.00	1,000,000.00	1,000,000.00	3.3%
2. Salary of Non-Teaching Personnel	PS	701	1,408,723.00	439,200.00	-	0.0%
3. Honoraria of Permanent/Regular Public School Teachers @ P2,000/ea o	PS	720	2,323,800.00	3,000,000.00	3,200,000.00	10.7%
4. Honorarium of City Federated PTA President @ P1,000/mon (Jan-Dec, 2	PS	720	12,000.00	12,000.00	12,000.00	0.0%
5. Honoraria of 3 District ALS Instructors for 2 Courses in 12 months at P20	PS	720	60,000.00	60,000.00	60,000.00	0.2%
6. Hardship Pay of Seven (7) Teachers/Principal assigned at Calapi/Haduan	PS	721	140,000.00	-	-	
Total Personal Services			4,856,523.00	4,511,200.00	4,272,000.00	14.2%
B. MISCELLANEOUS AND OTHER OPERATING EXPENSES						
1. Travelling Allowance of Division Liaison Officer	MOOE	751	20000	24,000.00	36,000.00	0.1%
2. Divison Office Supplies	MOOE	755	501,477.00	600,000.00	750,000.00	2.5%
3. Communication (SDS/ASDS, Unit Heads of Div Office & 1 for)	MOOE	773		147,200.00	80,000.00	0.3%
Office Communication:						
a. Telephone (Landline)	MOOE	772	50,000.00	60,000.00	100,000.00	0.3%
b. Internet	MOOE	774	50,000.00	60,000.00	60,000.00	0.2%
4. Repair of Division Equipment	MOOE	812		150,000.00	150,000.00	0.5%
5. Repair and Maintenance of Service Vehicles	MOOE	821	222,000.00	350,000.00	350,000.00	1.2%
6. Gasoline & Toll Fee Expenses for Service Vehicles	MOOE	761/784			150,000.00	0.5%
7. Accountable Forms	MOOE	756		75,000.00	65,000.00	0.2%
8. DepEd/School Related Activities						
a. Participations of Pupils/Students to various contests/seminars/traini	MOOE	753	200,000.00	1,000,000.00	1,200,000.00	4.0%
b. Division Initiated Trainings/Seminars/Conferences	MOOE	753		1,000,000.00	1,300,000.00	4.3%
c. Attendance of SDS/ASDS/EPS/PSDS School Heads to various Training	MOOE	753	360,000.00	1,000,000.00	1,000,000.00	3.3%
d. Leadership Dev't Program for Public School Teachers	MOOE	753	50,000.00	50,000.00	500,000.00	1.7%
e. Senior High School Implementation Related Program	MOOE	753		180,000.00	1,000,000.00	3.3%

PROGRAM/PROJECT/ACTIVITY	CLASSIFICATION	EXPENSE	Past Year	Current Year	Budget Year	%
	OF EXPENDITURE	CODE	(FY 2013)	(FY 2014)	(FY 015)	
f. Participation in Scouting Activities						
(1) Boy Scout - Elementary	MOOE	969	160,000.00	120,000.00	120,000.00	0.4%
(2) Boy Scout - High School	MOOE	969		40,000.00	40,000.00	0.1%
(3) Girl Scout - Elementary	MOOE	969	200,000.00	150,000.00	150,000.00	0.5%
(4) Girl Scout - High School	MOOE	969		50,000.00	50,000.00	0.2%
g. Supplies and Materials for Alternative Learning School						
(1) North District	MOOE	755	75,000.00	75,000.00	100,000.00	0.3%
(2) East District	MOOE	755	75,000.00	75,000.00	100,000.00	0.3%
(3) South District	MOOE	755	75,000.00	75,000.00	100,000.00	0.3%
h. Sports Activities						
(1) District Meet						
(a) North District	MOOE	969	100,000.00	100,000.00	150,000.00	0.5%
(b) East District	MOOE	969	100,000.00	100,000.00	150,000.00	0.5%
(c) South District	MOOE	969	100,000.00	100,000.00	150,000.00	0.5%
(2) High School Meet	MOOE	969	75,000.00	100,000.00	150,000.00	0.5%
(3) Division Meet	MOOE	969	150,000.00	500,000.00	750,000.00	2.5%
i. CLARAA Meet						
(1) Division Training for Athletes (allowance fo 15 days)	MOOE	969		400,000.00	650,000.00	2.2%
(2) Uniform Allowance	MOOE	969		750,000.00	750,000.00	2.5%
(3) Daily Allowance for Athletes and Officials	MOOE	969		200,000.00	500,000.00	1.7%
(4) Subsistence and Food Allowance	MOOE	969		1,750,000.00	1,750,000.00	5.8%
(5) Subsidy Allowance for CLARAA Host	MOOE	969		20,000.00	20,000.00	0.1%
(6) Medicine and other medical supplies	MOOE	969		82,600.00	100,000.00	0.3%
(7) Contingency Fund	MOOE	969		75,000.00	75,000.00	0.3%
(8) Transportation Allowance	MOOE	969		300,000.00	300,000.00	1.0%
(9) Incentives for winning athletes and coaches	MOOE	969		100,000.00	100,000.00	0.3%
j. Palarong Pambansa	MOOE	969		500,000.00	500,000.00	1.7%
k. Recognition Day	MOOE	969	100,000.00	300,000.00	300,000.00	1.0%
l. Teachers' Day	MOOE	969	100,000.00	300,000.00	300,000.00	1.0%
m. Education Week	MOOE	969	150,000.00	200,000.00	200,000.00	0.7%
n. Titling of School Sites	MOOE	969		300,000.00	1,000,000.00	3.3%
o. Brigada Eskwela	MOOE	969		30,000.00	30,000.00	0.1%
p. Kinder Garten Instruction Materials	MOOE	763			1,000,000.00	3.3%
9. Repair of Schools	MOOE	812		1,000,000.00	1,000,000.00	3.3%
10. Division Office Augmentation Fund		969			1,000,000.00	3.3%
MOOE Total			2,913,477.00	12,488,800.00	18,326,000.00	61.1%
C. CAPITAL OUTLAY						
1. Sports Equipment	CO	235		200,000.00	300,000.00	1.0%
2. Computer Units with Desks	CO	221		500,000.00	500,000.00	1.7%

PROGRAM/PROJECT/ACTIVITY	CLASSIFICATION	EXPENSE	Past Year	Current Year	Budget Year	%
	OF EXPENDITURE	CODE	(FY 2013)	(FY 2014)	(FY 015)	
3. Sound System	CO	221		400,000.00	500,000.00	1.7%
4. Office Tables and Chairs for Office Clerks	CO	221		475,000.00	1,000,000.00	3.3%
5. Special Project	CO	260		3,000,000.00	3,000,000.00	10.0%
6. Amortization	CO	979		1,000,000.00	1,000,000.00	3.3%
7. Science Education Equipment	CO	221		175,000.00	500,000.00	1.7%
8. Tech and Livelihood Education Equipment	CO	236		175,000.00	500,000.00	1.7%
9. Division Booth at Regional Office	CO	215		75,000.00	100,000.00	0.3%
Capital Outlay Total			-	6,000,000.00	7,400,000.00	24.7%
APPROPRIATION TOTAL			7,770,000.00	23,000,000.00	29,998,000.00	100.0%

PART 2. GENERAL PROVISION

RECEIPTS & INCOME

Section 4. **Special Levies on Real Property for Special Education Fund** – As stipulated in Section 235, Chapter 5 of RA 7160, the city may levy and collect an annual tax of one percent (1%) on the assessed value of real property which shall be in addition to the basic real property tax which shall accrue exclusively to the Special Education Fund (SEF).

Provided, that the proceeds shall be allocated for the operation and maintenance of public schools, construction and repair of school buildings, facilities and equipment, educational research, purchase of books and periodicals, and sports development as determined and approved by the local school board. Reference: Section 272 of RA 7160, DepEd-DBM-DILG Joint Circular No. 01, s. 1998, Joint Circular No. 01-A, dated March 14, 2000 and further Clarification on the Utilization of SEF under Joint Circular No. 01B, dated June 05, 2001 of DepEd-DBM-DILG.

EXPENDITURES

Section 5. **Salary/allowances of substitute School Teachers in Extension Classes** – Salary of substitute/visiting school teachers in extension classes shall only be paid out of the SEF, DepEd-DBM-DILG Joint Circular No 01-B, dated June 25, 2001;

Section 6. **Honorarium of Public School Teacher** – Joint Circular No. 01, s. 1998, JCs No 01-A & 01-B issued by DepEd, DBM & DILG prescribed the rules and regulations on the utilization of the SEF. Under paragraph 4.0, it authorized the payment of existing allowances of teachers granted by LGUs chargeable against SEF as of December 31, 1997, provided that any additional allowances that may be granted shall be charged to the general fund of the LGUs, subject to existing budgeting rules and regulations;

In such case, an allowance of P2,000 may be given to regular/permanent public school teachers in elementary and high school who have rendered at least a total or an aggregate of 4 months of service, however, for employees who have less than a total or an aggregate of 4 months of service after the approval of this budget shall be given pro-rated allowance, provided, only upon the passage of supplemental budget for the purpose, as follows:

Length of Service	Percentage of Allowance
3 months but less than 4 months	40%
2 months but less than 3 months	30%
1 month but less than 2 months	20%
Less than 1 month	10%

Section 7. **Purchase of Office Supplies and Materials** - No purchase of common-use office supplies and materials unless an Annual Procurement Plan (APP) is submitted together with the budgetary requirements during the budget preparation. In which case, a purchase request must be prepared by the procuring office and coursed thru the Bids and Awards Committee (BAC) for bidding process. However, an emergency purchase of common-use supplies below P300,000 can be resorted to Shopping Method of Procurement, provided that there must be three (3) canvasses from different stores which shall not resulted to splitting of contracts. Provided, further, that no such items are available at the DBM depot in which case a certificate of non-availability to that effect must be obtained which shall form part of the Obligation Request; and

Section 7. **Unauthorized Expenditures** – All expenditures that are not within the priority education projects such as for the operation and maintenance of public schools, construction and repair sports development as defined under the Joint Circular No. 01, 01-A, & 01-B of DepEd-DBM-DILG determined and approved by the Local School Board (LSB) are deemed not in accordance with the mandate of LSB and therefore not allowed, deemed illegal in nature, and cannot be paid out of SEF.

Section 8. **EFFECTIVITY** – This Ordinance shall take effect on the first (1st) day of January 2015.

APPROVED: February 24, 2015 on popular motion, unanimously seconded.

Hon. MARINO P. MORALES
City Mayor and Chairman

ESTELITA G. PINEDA, CESO V
Co-Chairman & Division Superintendent
Member, SB Chair Committee on Education

Hon. FROYLAN L. GALANG

MARLENE M. MENDIOLA
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