



REPUBLIC OF THE PHILIPPINES
METROPOLITAN MANILA
CITY OF NAVOTAS

CITY BUDGET OFFICE



January 13, 2023

MS. MARIA IRISH ALOHA CUBILLAN

City Public Information Officer

ENGR. RENATO REYES

ICT Officer

Respectfully forwarded to your good office the herein attached Local School Board Resolution No. 13-2022 (CY-2023 Annual Budget) and Local School Board Resolution No. 12-2022 (2022 Supplemental Budget No. 4) for ready reference and posting.

Thank you.

SUSANA N. GONZALES

City Budget Officer



City of Navotas
Local School Board of Navotas

 Regular Session

Begun and held in Navotas City on 16th day of DECEMBER, 2022.

Local School Board Resolution No. 2022-11

**A RESOLUTION APPROVING THE REVERSION OF CURRENT APPROPRIATIONS FOR
FY 2022 (CAPITAL OUTLAY) UNDER THE SPECIAL EDUCATION FUND
IN COMPLIANCE TO COA CIRCULAR NO. 2022-004**

WHEREAS, Section 1, Article XIV of the Constitution provides that "The State Shall Protect and promote the right of of all citizens to quality education at all levels and shall take appropriate steps to make such education accessible to all";

WHEREAS, under Republic Act (RA) No. 7160 (Local Government Code of 1991), the Special Education Fund (SEF) provides the source of funds for the the supplementary annual budgetary needs for the operation and maintenance of public schools within the province, city, or municipality through an annual SEF Budget and that the formulation, approval, and utilization of the SEF Budget are the responsibility of the individual LSB in each province, city or municipality;

WHEREAS, the Local School Board regularly monitors the efficient delivery of basic services in our schools through the effective utilization of the Special Education Fund (SEF);

WHEREAS, in compliance to COA Circular No. 2022-04 dated May 31, 2022 re: the increase in the capitalization threshold from PHP15,000.00 to PHP50,000.00, and as advised by the Commission on Audit during the Entrance Conference held on October 20,2022, there is a need to revert the affected accounts from Capital Outlay (below PHP50,000.00) and to appropriate the accounts to Maintenance and Other Operating Expense (MOOE);

WHEREAS, this Board, after a thorough discussion and evaluation on the matters discussed, has moved to revert the affected accounts, to wit:

SEF 2022 - CAPITAL OUTLAY	
ICT Equipment	
592 units of laptop @ PHP 47,321.00 each	28,014,032.00



27 units of desktop @ PHP 49,416 each	1,334,232.00
Communication Equipment	
2 units audio mixer @ PHP 19,910.00 each	39,820.00
8 units of handycam @ PHP 18,299.00 each	146,392.00
TOTAL	PHP 29,534,476.00

NOW THEREFORE, upon motion duly made and seconded without any objection, this board RESOLVES, as it is unanimously RESOLVED TO APPROVE the reversion of such funds from the annual budget of the Special Education Fund.

APPROVED BY:


JOHN REYNALD M. TIANGCO

City Mayor
Chairman, Local School Board


ALEJANDRO G. IBÁÑEZ

Schools Division Superintendent
Co-Chairman, Local School Board


CLINT NICOLAS B. GERONIMO

Chairman, SP Committee on Education
Member

RODERIC R. RAÑESES

Acting City Treasurer
Member

ALVIN F. GABRIEL

President, FPTA Federation
Member


MA. ELVIRA S. VILLAMOR

President, Division Federation of
Faculty Clubs
Member


GEMMA C. VILLALUNA

President, DNTEA
Member

JODILE E. CAÑETE

President, SK Federation
Member

RAPAELO JAMES VILLAVICENCIO

CSO Representative, For Love of Mother
Earth, Inc.
Member

JENNY LUZ S. BELANGIGUE

CSO Representative, Organisasyon ng
Tabing-ilog sa Ika-Uunlad ng Samahan
sa Lungsod ng Navotas, Inc.
Member

I HEREBY CERTIFY to the correctness of the above-quoted Local School Board Resolution.


KATHRYN ANNE S. HILARIO, LPT
LSB Secretariat

City of Navotas
Local School Board of Navotas

 Regular Session

Begun and held in Navotas City on 16th day of DECEMBER, 2022.

Local School Board Resolution No. 2022-12

**A RESOLUTION APPROVING THE APPROPRIATION OF THE
SPECIAL EDUCATION FUND (SUPPLEMENTAL BUDGET NO. 4)**

- WHEREAS,** Section 1, Article XIV of the Constitution provides that "The State Shall Protect and promote the right of of all citizens to quality education at all levels and shall take appropriate steps to make such education accessible to all";
- WHEREAS,** under Republic Act (RA) No. 7160 (Local Government Code of 1991), the Special Education Fund (SEF) provides the source of funds for the the supplementary annual budgetary needs for the operation and maintenance of public schools within the province, city, or municipality through an annual SEF Budget and that the formulation, approval, and utilization of the SEF Budget are the responsibility of the individual LSB in each province, city or municipality;
- WHEREAS,** DepEd-DBM-DILG Joint Circular No. 1, s. 2017 allows the following expenses chargeable against SEF: operation and maintenance of public schools, construction and repair of school building, facilities and equipment, educational research, purchase of books and periodicals, and sports development;
- WHEREAS,** the Local School Board regularly monitors the efficient delivery of basic services in our schools through the effective utilization of the Special Education Fund (SEF);
- WHEREAS** this Board, through Local School Board Resolution No. 2022-11, has approved the reversion of current appropriations (Capital Outlay) under the Special Education Fund amounting to **TWENTY-NINE MILLION FIVE HUNDRED THIRTY-FOUR THOUSAND FOUR HUNDRED AND SEVENTY-SIX PESOS (PHP 29,534,476.00)**, in compliance to COA Circular No. 2022-004 and as advised by the Commission on Audit during the Entrance Conference held on October 20, 2022;
- WHEREAS** this Board, after a thorough discussion and evaluation on the matters discussed, has moved to approve the following appropriations, to wit;

Particulars	Amount
MOOE	
Other Supplies and Materials	
592 units of laptop @ PHP 47,321.00 each	28,014,032.00
27 units of desktop @ PHP 49,416 each	1,334,232.00
2 units audio mixer @ PHP 19,910.00 each	39,820.00
8 units of handycam @ PHP 18,299.00 each	146,392.00
TOTAL	PHP 29,534,476.00

NOW THEREFORE, upon motion duly made and seconded without any objection, this board **RESOLVES**, as it is unanimously **RESOLVED TO APPROVE** the appropriations under the **SPECIAL EDUCATION FUND SUPPLEMENTAL BUDGET NO. 4.**

APPROVED BY:


JOHN REYNALD M. TIANGCO

City Mayor

Chairman, Local School Board


ALEJANDRO G. IBAÑEZ

Schools Division Superintendent

Co-Chairman, Local School Board


CLINT NICOLAS B. GERONIMO

Chairman, SP Committee on Education

Member

RODERIC R. RAÑESES

Acting City Treasurer

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President, FPTA Federation

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MA. ELVIRA S. VILLAMOR

President, Division Federation of

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GEMMA C. VILLALUNA
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CSO Representative, For Love of Mother
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sa Lungsod ng Navotas, Inc.
Member

I HEREBY CERTIFY to the correctness of the above-quoted Local School Board Resolution.


KATHRYN ANNE S. HILARIO, LPT
LSB Secretariat

City of Navotas
Local School Board of Navotas

_____ **Regular Session**

Begun and held in Navotas City on 16th day of DECEMBER, 2022.

Local School Board Resolution No. 2022-13

**A RESOLUTION APPROVING THE ANNUAL BUDGET FOR PRIORITY EDUCATION
PROJECTS OF THE CITY SCHOOL BOARD FOR FY 2023**

WHEREAS, as per report of the City Treasurer of the City Government, the estimated amount of PHP 124,000,000.00 will be collected from the additional Real Property Taxes which will be accrued to the Special Education Fund (SEF) for FY 2023;

WHEREAS, this Board, after a thorough discussion and evaluation of the recommendations submitted by school and division officials and other stakeholders, has decided to appropriate the additional 1% Realty Tax accruing to the SEF amounting to PHP 124,000,000.00 in the following expenditure items:

PERSONNEL SERVICES

Wages of 8 School Janitor (Casual)	2,156,565.12
o Salaries and wages	1,201,632.00
o PERA	240,000.00
o Retirement and Life Insurance Contributions	144,195.84
o Pag IBIG Contributions	24,032.64
o PHILHEALTH Contributions	194,400.00
o Employees Compensation Insurance Premium	24,032.64
o Clothing Allowance	48,000.00
o Cash Gifts (8 x 5,000.00)	40,000.00
o Productivity Incentive Allowance	40,000.00
o Year-End Bonus	200,272.00
Total P.S.	2,156,565.12

MAINTENANCE AND OTHER OPERATING EXPENSES

o Janitorial Services (84)	12,610,080.00
o Security Services (102)	15,312,240.00
o Other General Services	7,289,352.00
Teacher MovED Child Development (1)	185,772.00
Teacher Aide for MovED Child Development (1)	166,968.00
Teacher Aides for the Child Development Service Program (21)	3,506,328.00
Mobile Teachers (17)	3,158,124.00
INFED Trainers (3)	72,000.00
Madrasah (ALIVE) Asatidz (2)	200,160.00

o Subsidy to NGAs (Educational Research Assistance 2,000 Personnel)	24,000,000.00
o Training Expense (Research Conference)	300,000.00
o Other MOOE (Sports Development)	5,250,000.00
o Other Supplies and Materials Expenses	4,814,067.00
o Printing and Publication Expense	6,350,671.00
o Electricity Expense	3,695,686.23
o Internet Subscription Expense	2,592,000.00
o Bank Charges	5,000.00
Total MOOE	82,219,096.23

CAPITAL OUTLAY

o Office Equipment	900,000.00
o Information and Communications Technology Equipment (ICT)	900,000.00
o School Buildings	37,824,338.65
Total Capital Outlay	39,624,338.65

TOTAL APPROPRIATIONS**124,000,000.00**

WHEREAS, this Board, upon taking into consideration the above-stated appropriations on its order of priorities, has come up with an Annual Budget for FY 2023 amounting to PHP 124,000,000.00;

NOW THEREFORE, upon motion duly made and seconded without any objection, this Board RESOLVES, as it is unanimously RESOLVED to APPROVE the SEF budget for FY 2023.

APPROVED BY:


JOHN REYNALD M. TIANGCO

City Mayor
Chairman, Local School Board


ALEJANDRO G. IBÁÑEZ

Schools Division Superintendent
Co-Chairman, Local School Board

**LOCAL SCHOOL BOARD
CY – 2022**

I hereby certify to the availability of appropriations as follows:

Source of Fund	Amount
Reverted funds due to increase in capitalization threshold (Local School Board Resolution No. 2022-11)	PHP 29,534,476.00
Total	PHP 29,534,476.00

December __, 2022

RODERIC R. RAÑESES
Acting City Treasurer

* A P P R O P R I A T I O N S

Particulars	Amount
MOOE	
Other Supplies and Materials	
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