

Highlights of the 2008 School Board Budget

- **TOTAL.** The proposed budget totals P50 million, built on a P34 million collection certified by the City Treasurer and a P16 million accumulated surplus in 2007 and previous years. It is 28% higher than last year's spending program.
- **PERSONAL SERVICES.** Personal services remain the biggest expense item at 36% of the total. This year, increased by 13% over the 2006 level to support full implementation of the 10% salary increase effected in the second half of 2007, integration of the P400 COLA for locally-funded teachers, and the hiring of 10 new additional teachers when the new school year opens in June 2008. In all, it funds a total of 116 teaching and 12 non-teaching staff.
- Provision for full-year COLA to all permanent public school teachers and staff similar to 2007 is also provided under the Personal Services item.
- **INSTRUCTIONAL MATERIALS.** Allocation for instructional materials increased by 12% to support the acquisition of textbook titles that the School Board will adopt after the ongoing review. It will also fund the acquisition of other materials previously identified by the Division of City Schools but were not procured last year.
- **INFORMATION TECHNOLOGY.** Allocation for information technology was maintained at P1.9 million % to support two new initiatives on top of the regular acquisition and repair of PC hardware for public schools: (a) the *Online Learning Tools*, which seeks to develop and maintain digital lesson plans and other learning materials that teachers can access online; and (b) *Computer Aided Instruction/2-D Animation for Secondary Schools*, which seeks to provide equipment and software for computer-aided lessons and 2-D animation in public high schools.
- **PUPIL/STUDENT DEVELOPMENT.** Allocation for pupil/student development increased by 243% to support the city's participation in various academic and sporting competitions up to the regional level. The huge increase is driven by the institutionalization of the QUEEN and QUEEN Plus initiatives as mandated by City Ordinance 2007-045. After reducing the Palaro budget by 23%, spending for subject area activities also increased by an average of 107%.
- **STAFF DEVELOPMENT.** Staff development will be fully assumed by the Division of City Schools.
- **INFRASTRUCTURE.** Allocation for school building construction, repairs and maintenance increased by 22% to support the construction of five new school buildings within the year.
- **SPECIAL PROGRAMS AND PROJECTS.** Allocation for this expense item increased by 132% to support three new initiatives: (a) a *Summer Enrichment Program* during the summer break; (b) full implementation of the *Nutri-Dunong feeding program* among city public schools; and (c) the establishment of a *Juvenile Center* in Pacol, Naga City where out-of-school youth will be given alternation learning options.

NCSB BUDGET, CY 2008

	2008	2007	% Change Over 2007	% Share
I. Estimated Income FY 2008¹	34,000,000.00	33,000,000.00	3%	
Surplus, 2007 and Previous Years ²	16,000,000.00	6,000,000.00	167%	
TOTAL	50,000,000.00	39,000,000.00		
II. Projected Expenditures				
PERSONAL SERVICES³	17,872,088.80	15,880,176.00	13%	36%
Salaries and Wages ⁴	11,616,444.40	7,960,362.00		
Fixed Charges	154,811.00	192,156.00		
Other Compensation & Benefits	579,973.40	491,208.00		
Hardship Pay ⁵	35,000.00			
COLA for Teaching & Non-Teaching Personnel	5,485,860.00	5,448,000.00		
Performance Incentive Bonus ⁶		1,311,450.00		
Salary Increase (10%)		477,000.00		
INSTRUCTIONAL MATERIALS⁷	5,250,000.00	4,700,000.00	12%	11%
INFORMATION TECHNOLOGY (IT)⁸	1,900,000.00	1,900,000.00	0%	4%
PUPIL / STUDENT DEVELOPMENT⁹	12,100,000.00	3,530,000.00	243%	24%
PESS (Division & Regional Palaro)	2,000,000.00	2,600,000.00	-23%	
GSP	100,000.00	100,000.00		
BSP	100,000.00	100,000.00		
English - Flipino	300,000.00	100,000.00	200%	
Social Studies	100,000.00	50,000.00	100%	
Musical and Cultural Activities	100,000.00	50,000.00	100%	
EPP / TLE	150,000.00	100,000.00	50%	
Math	100,000.00	50,000.00	100%	
Science	100,000.00	50,000.00	100%	
Values Education	50,000.00		100%	
QUEEN (MOE of Public Schools)	9,000,000.00	330,000.00		
STAFF DEVELOPMENT¹⁰		500,000.00	-100%	
SCHOOL INFRASTRUCTURE FUND¹¹	8,045,100.00	6,620,000.00	22%	16%
Repairs and maintenance	1,500,000.00	2,750,000.00		
New construction	6,175,100.00	2,750,000.00		
Brigada Eskwela	370,000.00	370,000.00		
Other priority infra		750,000.00		
SCHOOL EMPOWERMENT FUND¹²		3,600,000.00	-100%	
SPECIAL PROGRAMS AND PROJECTS¹³	4,640,000.00	2,055,200.00	131%	9%
S P E D	150,000.00	100,000.00		
Alternative Learning System (ALS) ¹⁴	1,925,000.00	360,200.00	434%	
Summer Enrichment Program ¹⁵	883,000.00			
Computer Training ¹⁶		30,000.00		
Testing - Division Level ¹⁷	510,000.00	885,000.00	-42%	
Brigada Basa	50,000.00	40,000.00		

DepEd Library Hub	40,000.00	40,000.00		
Nutri-Dunong ¹⁸	1,200,000.00	500,000.00		140%
Titling of Public Schools ¹⁹		100,000.00		
CAPITAL OUTLAY ²⁰			80,000.00	-100%
Car Insurance / Maintenance ²¹			40,000.00	-100%
Unsettled Obligations FY 2005		24,811.20	65,000.00	-62%
Contingencies		50,000.00	29,624.00	69%
TOTAL BUDGETED	50,000,000.00	39,000,000.00		28%
				100%

NOTES

- ¹ P1 million higher than certified by the City Treasury. Target SEF collections should be moving year by year.
- ² We tightened spending substantially. Downside is, many activities did not move.
- ³ Includes provision for 10 additional teachers for S/Y 2008-09, and bridge financing for three newly regularized locally funded teachers
- ⁴ 10% increase, P400 COLA incorporated in wages of locally funded teachers
- ⁵ For Morada Ramos ES. Until access road is complete
- ⁶ Dropped this item. Falling test scores does not justify giving it
- ⁷ Increased by 14%. But needs to move to be meaningful
- ⁸ We will implement on-line learning tools and funding support for computer animation for secondary schools
- ⁹ 243% increase driven by QUEEN funding allocation. **Spending on subject area activities increased by an average of 107% after reducing budget on Palaro by 23%.**
- ¹⁰ Dropped. DepEd RO5 allotted P300T to Naga in 2007. Yet very little on-site training took place
- ¹¹ No building construction in 2007. We have to construct 5 buildings this year
- ¹² Dropped. Falling test scores does not justify giving it. Can be returned it scores improve
- ¹³ Largely driven by increased funding for Nutri-Dunong, ALS and Summer Remedial Classes (a new initiative)
- ¹⁴ Provides funding for the Juvenile Center in Pacol, Naga City. CSWDO to provide manpower complement. ALS unit of DepEd-Naga to provide instructional support
- ¹⁵ New program proposed by Councilor Nelson Legacion
- ¹⁶ Dropped. Integrated under IT account
- ¹⁷ Reduced. Planned quarterly unified tests did not happen in spite of funding, equipment
- ¹⁸ Increased funding from P0.5M to P1.2M to cover all city public schools
- ¹⁹ Dropped. This account did not move
- ²⁰ Dropped. Redundancy due to other accounts
- ²¹ Dropped. To be assumed by DepEd-Naga in view of planned transfer of vehicle ownership

SALARIES AND WAGES

Employment Status	Number of Employees	Salary Rate	Number of Months	Total
Contractual Teacher I	56	7,000	10	3,920,000
Contractual Teacher I (new)	10	7,000	7	490,000
Contractual Teacher II	50	12,333	10	6,166,450
Casual Employee	10	5,588	12	670,560
Contractual Employee	2	6,988	12	167,712
Permanent Teacher (temp)	3	11,207	6	201,722
TOTALS	128			11,616,444

FIXED CHARGES

Employment Status	GSIS	Pag-Ibig	Phil Health	State Insurance	Hazard Pay	Total
	12%	100.00	125.00	100.00	33.88	
Casual Employee	8,047	1,200	1,500	1,200	407	12,354
Casual Employee	16,093	2,400	3,000	2,400	813	24,706
Casual Employee	24,140	3,600	4,500	3,600	1,220	37,060
Casual Employee	8,047	1,200	1,500	1,200	407	12,354
Casual Employee	16,093	2,400	3,000	2,400	813	24,706
Casual Employee	8,047	1,200	1,500	1,200	407	12,354
Permanent Teacher	24,207	1,800	2,250	1,800	1,220	31,277
TOTALS	104,674	13,900	17,375	13,900	5,321	154,811

OTHER COMPENSATION

Employment Status	Pera/Aca	Cash Gift	Bonus	PIB	Clothing	Chalk	Others	Total
	2000	6000	5588	2000	4000	300	3,465	
							6,777	
							7,641	
Casual Employee	24,000	6,000	5,588	2,000	4,000		3,465	45,053
Casual Employee	48,000	12,000	11,176	4,000	8,000		6,930	90,106
Permanent Teacher	36,000	18,000	33,620	6,000	12,000	900	22,923	129,443
Casual Employee	72,000	18,000	16,764	6,000	12,000		10,395	135,159
Casual Employee	48,000	12,000	11,176	4,000	8,000		6,930	90,106
Casual Employee	24,000	6,000	5,588	2,000	4,000		3,465	45,053
Casual Employee	24,000	6,000	5,588	2,000	4,000		3,465	45,053
TOTALS	276,000	78,000	89,500	26,000	52,000	900	57,573	579,973

COST OF LIVING ALLOWANCE (COLA)

No. of mo.	3
COLA/mo.	400

<i>DIVISION</i>	<i>No.</i>	<i>One Quarter</i>
Sch.Div.Supt./Asst.Sch.Div.Supt.	2	2,400
Education Supervisor	11	13,200
PS District Supervisor	3	3,600
Subtotal	16	19,200
<i>ELEMENTARY</i>		
Principal (3,2,1)	20	24,000
Head Teacher (3,2)	3	3,600
Master Teacher (2,1)	115	138,000
SPET / Teacher (3,2,1)	515	618,000
Non-Teaching	61	73,200
Subtotal	714	829,200
<i>SECONDARY</i>		
Cam. Sur NHS	231	277,200
Cararayan HS	24	28,800
Carolina HS	21	25,200
Con. Pequena HS	34	40,800
NC Science HS	25	30,000
Sabang HS	30	36,000
Tinago HS	8	9,600
Non-Teaching	55	66,000
Subtotal	428	513,600
TOTALS	1158	1,362,000
TOTAL FOR ONE YEAR		5,448,000

INSTRUCTIONAL MATERIALS

Item	Allocation
Textbooks	4,250,000
Teaching Aid	1,000,000
TOTAL	5,250,000

INFORMATION TECHNOLOGY (IT)

Item	Allocation
Additional Computers/Hardware	700,000
Repairs / Spare Parts	50,000
WiFi - Repair	50,000
On Line Learning Tools	750,000
CAI/Animation for Secondary Schools	300,000
Testing	5,000
Computer Month	15,000
Training	30,000
TOTAL	1,900,000

PESS (DIVISION AND REGIONAL PALARO)

Item	Allocation
<i>Palarong Pambansa 2008</i>	
Financial Assistance	50,000
Cash Incentive	41,000
<i>Palarong Bikol 2008</i>	
Live-out Concentration Training Allowance	150,400
Live-in Concentration Training	257,600
Transpo - Live-in Concentration Trg	25,000
Athletes' Uniform	500,000
Pictures and ID Lamination	20,000
Athletic Equipments	50,000
Athletes' Forms and Supplies	3,000
Insurance, Medicines and Toiletries	50,000
Meals and Snacks - actual Palaro	540,000
Cash Incentives -Winning Athletes/Coaches	150,000
Transpo of Athletes, Coaches & Meet Officials	140,000
Binibining at Ginoong Palaro	3,000
Contingencies	20,000
TOTAL	2,000,000

QUEEN AND QUEEN PLUS

Assistance to Public Schools 9,000,000

SPED CENTER

Item	Allocation
Student Development	
Contest	5,000
Special Olympics	16,000
Training	12,000
Camping	7,000
Staff Development	10,000
Equipment	30,000
Instructional Materials	30,000
School Repair	40,000
TOTAL	150,000

ALTERNATIVE LEARNING SYSTEM

Item	Allocation
<i>Personal Services</i>	
Honorarium of Instructional Managers (6 pax) 3 district x 3 classes x P15,000	180,000
Adults Literacy Classes/CEP/LSCS 3 centers x 4 classes x P4000	64,000
Mobile Teacher (West) P6,600 x 10 months	66,000
<i>Special Programs and Projects</i>	
OSY Regional Encampment	10,000
City wide (Youth Month Celebration)	15,000
Search for Most Functional CLARC (Prizes)	10,000
<i>Training - Instructional Managers</i>	
Materials, food, misc.	10,000
<i>Instructional Materials (A&E)</i>	
School Supplies for A&E Classes	30,000
<i>Office Supplies</i>	
Supplies (bond paper, folder)	2,000

Ink for printer	2,000
<i>Maintenance and Other Operating Expenses</i>	
Illumination	24,000
Meter separation	4,000
Communication	8,000
<i>Naga City Juvenile Center</i>	
Construction, Juvenile Center (Pacol, Naga City)	1,425,000
Maintenance and Operating Expenses	75,000
TOTAL	1,925,000

SUMMER ENRICHMENT PROGRAM

Item	Allocation
Allowances for Teachers 564 teachers x P1,000	564,000
Allowances for School Heads 37 x P1,000	37,000
Miscellaneous 564 teachers x P1500	282,000
TOTAL	883,000

TESTING

Item	Allocation
Supplies and Materials	300,000
Cash Incentive	200,000
Honorarium and Snack	10,000
TOTAL	510,000

BRIGADA BASA

Item	Allocation
<i>DepEd Naga Publications</i>	
Pamphlet	10,000
Official publication	10,000
<i>Reproduction of Instructional Materials</i>	10,000
<i>Official Forms</i>	

Certificates and Report Cards	5,000
Supplies and Materials	<u>15,000</u>
TOTAL	50,000

LIBRARY HUB

Item	Allocation
Office Supplies	15,000
Gasoline, Oil & Lubricants	7,000
Postage & Delivery	2,000
Freight and Hauling	11,000
Repair and Maintenance	<u>5,000</u>
TOTAL	40,000

NUTRI-DUNONG

Feeding Program for Public Schools	1,200,000
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UNSETTLED OBLIGATIONS FY2007

Item	Allocation
Xeroxing services	13,524
Other Unsettled Accounts	<u>11,288</u>
TOTAL	24,811