

ORDINANCE NO.2026- \_\_\_\_\_

**AN ORDINANCE PRESCRIBING GUIDELINES FOR SCHOOL-PARENT TEACHERS' ASSOCIATIONS (SPTAs) WITHIN THE JURISDICTION OF NAGA CITY CONCERNING THE IMPLEMENTATION OF THE DEPARTMENT OF EDUCATION'S (DepEd) "NO COLLECTION POLICY," PROVIDING FOR VOLUNTARY CONTRIBUTIONS AND AUDIT MECHANISMS, ESTABLISHING AN AUXILIARY SUBSIDY FUND, AND PRESCRIBING PENALTIES FOR VIOLATIONS.**

Proponents: Councilor D.C. Nathan A. Sergio  
Councilor Ariez Macaraig  
Councilor Frank Mendoza



**SECTION 1. RATIONALE.** The City of Naga recognizes that while the Department of Education (DepEd) mandates a "No Collection Policy," School-Parent Teachers' Associations (SPTAs) often shoulder the costs of minor school repairs and student activities. To protect parents from financial coercion while ensuring schools remain supported, this Ordinance provides a clear framework for voluntary contributions, government subsidies, and strict accountability.

**SECTION 2. SCOPE.** This ordinance applies to all recognized SPTAs in public elementary and secondary schools within the City of Naga.

**SECTION 3. GUIDELINES ON VOLUNTARY CONTRIBUTIONS.**

- **Voluntary Nature:** All contributions must be strictly voluntary. No student shall be denied enrollment, examination, or graduation due to non-payment. No student or parent shall be coerced, intimidated, or discriminated against for failure to contribute.
- **Collection Window:** No collections shall be conducted during the enrollment period and the first two months of the school year.
- **Transparency:** All collections must be supported by Official Receipts issued by the SPTA Treasurer.
- **Authorized Amounts:** PTAs must adhere to the reasonable amount agreed upon during the General Assembly, subject to the approval of the School Head

**SECTION 4. OPERATIONAL SAFEGUARDS.**

- **Transparency:** All PTAs must post a monthly financial report on the school's bulletin board and the Naga City Transparency Board.
- **Receipting:** Official receipts must be issued for every voluntary contribution received.
- **Non-Teaching Personnel:** No teacher or school official shall handle PTA funds or act as a collection agent.

**SECTION 5. CITY SCHOOL AUXILIARY SUBSIDY FUND.** An annual "Auxiliary Subsidy Fund" shall be allocated within the Special Education Fund (SEF) be managed by the City School Board.

- **Purpose:** To cover essential school expenses traditionally funded by PTA dues (e.g., security guard wages, utility bill gaps, or minor facility repairs).
- **Eligibility:** Schools that demonstrate 100% compliance with the "No Collection Policy" and have updated financial reports may apply for this subsidy.

**SECTION 6. AUDIT AND ACCOUNTABILITY.**

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- **Audit Role:** The City Treasurer's Office, in coordination with the DepEd Naga Schools Division Office (SDO), is hereby authorized to conduct annual spot audits of SPTA financial records.
- **Public Disclosure:** SPTAs are required to submit quarterly financial statements to the City School Board and post the same on the Naga City Transparency Board.

**SECTION 7. PROHIBITED ACTS.**

- Making PTA contributions a prerequisite for the issuance of clearances or report cards.
- Withholding report cards or school documents due to non-payment.
- Teachers or school staff handling, collecting, or safekeeping SPTA funds.
- Discriminating against students whose parents are unable to contribute.
- Publicly posting lists of "unpaid" members or students.

**SECTION 8. PENALTY CLAUSE.** Any SPTA officer found violating the provisions of this Ordinance shall face the following:

- **First Offense:** Written Warning and mandatory seminar on DepEd and City guidelines.
- **Second Offense:** Suspension of the SPTA's authority to collect voluntary contributions for one school year.
- **Third Offense:** Permanent disqualification from holding any SPTA office and a fine of Five Thousand Pesos (P5,000.00), without prejudice to administrative or criminal charges under the Anti-Graft and Corrupt Practices Act.

**SECTION 9. GRIEVANCE COMMITTEE.** There is hereby created an SPTA Monitoring Committee under the City School Board to receive and investigate complaints from parents regarding unauthorized collections.

**SECTION 10. SEPARABILITY CLAUSE.** If any provision of this Ordinance is held invalid, the other provisions shall remain in effect.

**SECTION 11. EFFECTIVITY.** This Ordinance shall take effect upon approval and publication in a newspaper of local circulation.