

STATEMENT OF FUND ALLOCATION BY SECTOR - CY 2023

City / Municipality: Naga

Province: Cebu

Fund/Special/Account : GENERAL FUND - PROPER


Particulars (1)	Account Code (2)	General Services (3)	Economic Services (4)	Social Services (5)	Other Services (6)	TOTAL (7)
1.0 Beginning Cash Balance						-
2.0 RECEIPTS						
A. LOCAL SOURCES						-
2.1 Tax Revenue		-	-	-	-	351,297,081.00
2.2 Non-Tax Revenue		-	-	-	-	176,388,000.00
B. EXTERNAL SOURCES						-
2.3 Share from National Tax Allotment	4-01-06-010	-	-	-	-	727,318,646.00
2.4 Share from National Wealth	4-01-06-030	-	-	-	-	7,000,000.00
2.5 Share from PCSO / Pagcor	4-04-01-010	-	-	-	-	7,000,000.00
2.6 Grants and Donations	4-04-02-010	-	-	-	-	-
2.6 Miscellaneous / Other Income	4-06-01-010	-	-	-	-	5,996,273.00
C. RECEIPTS FROM BORROWINGS						-
Total Receipts		-	-	-	-	-
Total Available Resources		-	-	-	-	1,275,000,000.00
Less: Continuing Appropriations		-	-	-	-	-
NET AVAILABLE RESOURCES FOR APPRO.		-	-	-	-	1,275,000,000.00
3.0 EXPENDITURES						
1.0 Personal Services						
Salaries & Wages-Regular Pay	5-01-01-010	83,215,836.00	20,942,496.00	40,557,996.00	-	144,716,328.00
Salaries & Wages-Casual	5-01-01-020	20,412,180.00	-	-	-	20,412,180.00
P E R A	5-01-02-010	9,024,000.00	1,656,000.00	2,352,000.00	-	13,032,000.00
Representation Allowance	5-01-02-020	2,284,200.00	297,000.00	351,000.00	-	2,932,200.00
Transportation Allowance	5-01-02-030	2,284,200.00	297,000.00	351,000.00	-	2,932,200.00
Clothing / Uniform Allowance	5-01-02-040	2,256,000.00	414,000.00	588,000.00	-	3,258,000.00
Subsistence Allowance	5-01-02-050	-	-	2,070,000.00	-	2,070,000.00
Laundry Allowance	5-01-02-060	-	-	183,600.00	-	183,600.00
Honoraria	5-01-02-100	100,000.00	-	-	-	100,000.00
Hazard Pay for PHW's	5-01-02-110	-	-	9,409,121.04	-	9,409,121.04
Overtime Pay	5-01-02-130	920,000.00	105,000.00	-	-	1,025,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	8,635,668.00	1,745,208.00	3,379,833.00	-	13,760,709.00
Cash Gift	5-01-02-150	1,880,000.00	345,000.00	490,000.00	-	2,715,000.00
GSIS Life Insurance	5-01-03-010	12,435,361.92	2,513,099.52	4,866,959.52	-	19,815,420.96
Pag-ibig Contributions	5-01-03-020	451,200.00	82,800.00	117,600.00	-	651,600.00
Philhealth - Employees	5-01-03-030	2,282,581.62	466,073.73	893,422.89	-	3,642,078.24
ECC Contributions	5-01-03-040	451,200.00	82,800.00	117,600.00	-	651,600.00
Terminal Leave Pay	5-01-04-030	260,000.00	61,000.00	-	-	321,000.00
Other Personnel Benefits:						
Monetization of Leave Credits	5-01-04-990	8,730,329.19	1,728,694.08	3,061,625.03	-	13,520,648.30
Loyalty Award	5-01-04-990-1	255,000.00	55,000.00	30,000.00	-	340,000.00
Productivity Enhancement Incentive	5-01-04-990-2	1,880,000.00	345,000.00	490,000.00	-	2,715,000.00
Mid-Year Bonus	5-01-04-990-3	8,635,668.00	1,745,208.00	3,379,833.00	-	13,760,709.00
Performance Based Bonus	5-01-04-990-5	7,509,431.15	1,745,208.00	3,379,833.00	-	12,634,472.15
Reserves for Salary Increase	5-01-04-990-6	6,956,114.25	1,385,063.48	3,042,776.94	-	11,383,954.67
Total PS		180,858,970.13	36,011,650.81	79,112,200.42	-	295,982,821.36
2.1 Maintenance & Other Operating Expenses						
Traveling Expenses-Local	5-02-01-010	2,917,260.00	160,000.00	580,000.00	-	3,657,260.00
Trainings & Seminar Expenses	5-02-02-010	3,465,280.00	270,000.00	500,000.00	-	4,235,280.00
Scholarship Grants / Expenses	5-02-02-020	26,090,000.00	-	-	-	26,090,000.00
Office Supplies Expense	5-02-03-010	3,202,010.00	345,000.00	881,000.00	-	4,428,010.00
Accountable Forms w/ Face Value	5-02-03-020	900,000.00	-	-	-	900,000.00
Animal / Zoological Supplies Expenses	5-02-03-040	-	1,300,000.00	-	-	1,300,000.00
Food Supplies Expenses	5-02-03-050	4,500,000.00	-	-	-	4,500,000.00
Welfare Goods Exoenses	5-02-03-060	450,000.00	-	-	-	450,000.00
Drugs & Medicines Expenses	5-02-03-070	-	-	11,000,000.00	-	11,000,000.00

Particulars (1)	Account Code (2)	General Services (3)	Economic Services (4)	Social Services (5)	Other Services (6)	TOTAL (7)
Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	-	-	2,300,000.00	-	2,300,000.00
Fuel, Oil & Lubricants Expenses	5-02-03-090	15,000,000.00	-	-	-	15,000,000.00
Other Supplies & Materials	5-02-03-990	751,500.00	-	-	-	751,500.00
Water Expenses - Current	5-02-04-010	6,000,000.00	-	-	-	6,000,000.00
Water Expenses - Prior year	5-02-04-010-1	500,000.00	-	-	-	500,000.00
Electricity - CY (Brgy. & City)	5-02-04-020	30,000,000.00	-	-	-	30,000,000.00
Electricity - PY (Brgy. & City)	5-02-04-020-1	1,000,000.00	-	-	-	1,000,000.00
Postage & Courier Services	5-02-05-010	135,000.00	2,700.00	-	-	137,700.00
Telephone - Landline & Mobile	5-02-05-020	928,000.00	43,200.00	103,200.00	-	1,074,400.00
Telephone - Landline & Mobile (PY)	5-02-05-020-1	18,000.00	-	-	-	18,000.00
Internet Subscription Expenses	5-02-05-030	1,430,000.00	-	335,600.00	-	1,765,600.00
Internet Subscription Expenses - Prior Years	5-02-05-030-1	112,500.00	-	-	-	112,500.00
Membership Dues & Contr. To Organizations	5-02-99-060	270,000.00	-	-	-	270,000.00
Advertising Expenses	5-02-99-010	800,000.00	-	-	-	800,000.00
Printing & Publication-Ang Narra	5-02-99-020	450,000.00	-	-	-	450,000.00
Printing & Publication - Naga Balita	v	150,000.00	-	-	-	150,000.00
Rent Expense	5-02-99-050	180,000.00	-	-	-	180,000.00
Representation Expense	5-02-99-030	900,000.00	-	-	-	900,000.00
Consultancy Services	5-02-11-030	2,500,000.00	-	-	-	2,500,000.00
Other Professional Services	5-02-11-990	4,736,000.00	-	16,917,200.00	-	21,653,200.00
Environment Exp. - Solid Waste Management	5-02-12-010	-	10,352,000.00	-	-	10,352,000.00
Operations of Septage Plant - Brgy. Naalad	8731-5-02-990-1	-	450,000.00	-	-	450,000.00
Other General Services	5-02-12-990	12,719,000.00	6,688,000.00	7,347,000.00	-	26,754,000.00
Peace & Order Programs, Project & Activities:						-
Security Services	5-02-12-030	25,000,000.00	-	-	-	25,000,000.00
People's Law Enforcement Board	v	253,200.00	-	-	-	253,200.00
PPAS for Illegal Drugs Campaign	v	2,000,000.00	-	-	-	2,000,000.00
Other Peace & Order PPAs	v	1,500,000.00	-	-	-	1,500,000.00
Repairs & Maint - Investment Property (Bldg.)	5-02-13-010	180,000.00	-	-	-	180,000.00
Repairs & Maint -Other Land Improvements	5-02-13-020	450,000.00	-	-	-	450,000.00
Repairs & Maint - Infrastructure Assets	5-02-13-030	2,801,000.00	250,000.00	-	-	3,051,000.00
Repairs & Maint. - Buildings & Other Structures	5-02-13-040	3,510,000.00	2,100,600.00	558,000.00	-	6,168,600.00
Repairs & Maint. - Machinery & Equipment	5-02-13-050	4,176,450.00	65,000.00	261,500.00	-	4,502,950.00
Repairs & Maint - Transportation Equipment	5-02-13-060	7,650,000.00	-	-	-	7,650,000.00
Repairs & Maint. - Furniture & Fixtures	5-02-13-070	22,500.00	-	-	-	22,500.00
R & M - Other Property, Plant & Equip	5-02-13-990	509,370.00	30,000.00	835,000.00	-	1,374,370.00
Confidential Expenses	5-02-10-010	20,000,000.00	-	-	-	20,000,000.00
Miscellaneous Expenses (2%)	5-02-10-030	1,133,126.84	-	-	-	1,133,126.84
Taxes, Duties & Licenses	5-02-16-010	375,000.00	-	30,000.00	-	405,000.00
Fidelity Bond Premium	5-02-16-020	675,000.00	-	-	-	675,000.00
Insurance-Vehicles & Buildings	5-02-16-030	3,500,000.00	-	-	-	3,500,000.00
Other Maint & Operating Expenses	5-02-99-990	2,616,918.60	120,000.00	601,400.00	-	3,338,318.60
Sports & Athletics Activities	5-02-99-990-1	500,000.00	-	-	-	500,000.00
Heritage Cultural & Other Socio-Cultural Act.	5-02-99-990-2	17,000,000.00	-	-	-	17,000,000.00
Beautification, Clean & Green Activities	1919-5-02-99-990-1	15,748,000.00	-	-	-	15,748,000.00
Taskforce Operations	5-02-99-990-10	17,282,500.00	-	-	-	17,282,500.00
Naga Atong Garbo Program	5-02-99-990-11	1,500,000.00	-	-	-	1,500,000.00
Traffic Enforcement & Management	5-02-99-990-12	5,208,000.00	-	-	-	5,208,000.00
Operations of CNTMA	v	2,268,000.00	-	-	-	2,268,000.00
SerbisyoCaravan sa Kabarangayan	5-02-99-990-15	1,000,000.00	-	-	-	1,000,000.00
Maintenance of Training Center-South Poblacion	5-02-99-990-17	100,000.00	-	-	-	100,000.00
SP Accredited Cooperatives & Associations	5-02-99-990-18	600,000.00	-	-	-	600,000.00
Transfer of Forfeited Properties to LGU	5-02-99-990-19	1,000,000.00	-	-	-	1,000,000.00
Medium Scale/Micro Registered Businesses	5-02-99-990-21	500,000.00	-	-	-	500,000.00
COVID-19 Related PPAs	5-02-99-990-22	5,000,000.00	-	-	-	5,000,000.00
Codification Expenses	1021-5-02-99-990-1	800,000.00	-	-	-	800,000.00
Sustainability of ID System	1121-5-02-99-990-1	200,000.00	-	-	-	200,000.00
Youth Development PPAs	1121-5-02-99-990-2-2	600,000.00	-	-	-	600,000.00
TOTAL MOOE		265,763,615.44	22,176,500.00	42,249,900.00	-	330,190,015.44
2.2 Non-Office Expenditures						
Guaranty Deposit- VECO	1-02-05-020	900,000.00	-	-	-	900,000.00
Philhealth Contributions - Indigents	5-02-99-080-1	1,000,000.00	-	-	-	1,000,000.00


Particulars (1)	Account Code (2)	General Services (3)	Economic Services (4)	Social Services (5)	Other Services (6)	TOTAL (7)
Anak-Naga / Angat-Naga Program	5-02-99-080-2	350,000.00	-	-	-	350,000.00
LGU Counterpart to Nat'l Irrigation	5-02-99-080-3	50,000.00	-	-	-	50,000.00
Financial Expenses-loan amortization (ICT)	5-03-01-990	11,640,000.00	-	-	-	11,640,000.00
Financial Exp.-loan amortization (Coastal Development & Roads)	√	10,000,000.00	-	-	-	10,000,000.00
Operation & Maint. Of BAC	1011.2	643,500.00	-	-	-	643,500.00
Operation & Maint. Of PESO	1011.4	1,170,000.00	-	-	-	1,170,000.00
Operation & Maint.of IT Unit	1011.10	405,000.00	-	-	-	405,000.00
Operation & Maint.of BPLO	1011.11	319,500.00	-	-	-	319,500.00
Operation & Maint. Of Chief of Staff's Office	1011.15	135,000.00	-	-	-	135,000.00
Operation & Maint. Of Internal Audit Services	1011.17	58,500.00	-	-	-	58,500.00
Operation & Maint. Of CDRRM Office	1011.18	135,000.00	-	-	-	135,000.00
Maint. & Update of RPT's	1101-5-02-99-990-1	700,000.00	-	-	-	700,000.00
General Revision	1101-5-02-99-990-2	2,000,000.00	-	-	-	2,000,000.00
Revision of Revenue Code	1091-5-02-99-990-2	500,000.00	-	-	-	500,000.00
Election Expenses	1091-5-02-99-990-1	800,000.00	-	-	-	800,000.00
Local Health Board Programs & Activities	4411-5-02-99-080	-	-	1,000,000.00	-	1,000,000.00
Operation & Maint. of Animal Bite Center	4411-5-02-99-990-3	-	-	4,910,000.00	-	4,910,000.00
Communicable & Non-Com Diseases	4411-5-02-99-990-4	-	-	3,003,614.00	-	3,003,614.00
Operationof TB / DOTS	4411-5-02-99-990-4-1	-	-	608,500.00	-	608,500.00
HIV / AIDS Prevention Program	4411-5-02-99-990-5	-	-	1,145,000.00	-	1,145,000.00
Mental Health Activities	4411-5-02-99-990-6	-	-	660,150.00	-	660,150.00
Sanitation Services	4411-5-02-99-990-7	-	-	2,527,500.00	-	2,527,500.00
Nutrition Activities	4411-5-02-99-990-8	-	-	1,635,000.00	-	1,635,000.00
Imaging Operations - Xray & Ultrasound Centers	4411-5-02-99-990-9	-	-	300,000.00	-	300,000.00
Dental Services	4411-5-02-99-990-10	-	-	300,000.00	-	300,000.00
Blood Donation Program	4411-5-02-99-990-11	-	-	281,600.00	-	281,600.00
Operations of Infirmary	44113	-	-	29,410,870.00	-	29,410,870.00
Donations:		-	-			
AICS	7611-5-02-99-080	-	-	23,000,000.00	-	23,000,000.00
Emergency Shelter	7611-5-02-99-080-2	-	-	100,000.00	-	100,000.00
Aid to Senior Citizens	7611-5-02-99-080-4	-	-	36,280,000.00	-	36,280,000.00
Sustainability of the ECCD Program	7611-5-02-99-080-6	-	-	969,820.00	-	969,820.00
PPAs to Differently Abled Persons / PWDs including Year-End Incentives to DAPs/PWDs	7611-5-02-99-080-7	-	-	6,046,720.00	-	6,046,720.00
PPAs for Nagahanon Children w/SpecialNeeds	7611-5-02-99-080-8	-	-	668,760.00	-	668,760.00
4P's Program	7611-5-02-99-080-9	-	-	50,000.00	-	50,000.00
Solo Parents PPAs incld year-end incentive	7611-5-02-99-080-11	-	-	3,750,000.00	-	3,750,000.00
Day Care Services	7611-5-02-99-990-1	-	-	784,000.00	-	784,000.00
Operations of PDAO & Crisis Center for Women	7611-5-02-99-990-2	-	-	300,000.00	-	300,000.00
Operations of Youth Holding Center	7611-5-02-99-990-4	-	-	1,000,000.00	-	1,000,000.00
Youth Welfare Program	7611-5-02-99-990-6	-	-	300,000.00	-	300,000.00
Women's Economic Empowerment/Council for Women	7611-5-02-99-990-7	-	-	888,200.00	-	888,200.00
Peer Group Services	7611-5-02-99-990-8	-	-	300,000.00	-	300,000.00
Foster Care Services	7611-5-02-99-990-9	-	-	30,000.00	-	30,000.00
SDEC for out-of-school youth/streetchildren	7611-5-02-99-990-10	-	-	108,000.00	-	108,000.00
Community Based Services for Child Labor	7611-5-02-99-990-11	-	-	100,000.00	-	100,000.00
Food Provision to Affected Families	7611-5-02-99-990-12	-	-	100,000.00	-	100,000.00
Assistance to Trafficked Persons	7611-5-02-99-990-13	-	-	100,000.00	-	100,000.00
Assistance to Indigenous People	7611-5-02-99-990-14	-	-	250,000.00	-	250,000.00
Assistance to AN2P	7611-5-02-99-990-15	-	-	30,000.00	-	30,000.00
Population Control / Family Planning Services	7621-5-02-99-990-1	-	-	917,700.00	-	917,700.00
Adolescent Health & Youth Dev, Program	7621-5-02-99-990-2	-	-	241,500.00	-	241,500.00
Cooperatives&Rural Base Organizations'PPAs	8711-5-02-99-990-1	-	4,000,000.00	-	-	4,000,000.00
Total Non-Office Expenditures		30,806,500.00	4,000,000.00	122,096,934.00	-	156,903,434.00
TOTAL CURRENT OPERATING EXP.		477,429,085.57	62,188,150.81	243,459,034.42	-	783,076,270.80
3.0 Capital Outlay						
Land	1-07-01-010	1,000,000.00	-	-	-	1,000,000.00
Other Land Improvements	1-07-02-990	50,000,000.00	-	-	-	50,000,000.00
Road Network	1-07-03-010	5,000,000.00	-	-	-	5,000,000.00
Flood Control Systems	1-07-03-020	5,000,000.00	-	-	-	5,000,000.00
Water Supply Systems	1-07-03-040	2,000,000.00	-	-	-	2,000,000.00

Particulars (1)	Account Code (2)	General Services (3)	Economic Services (4)	Social Services (5)	Other Services (6)	TOTAL (7)
Other Infrastructure Assets	1-07-03-990	10,000,000.00	-	-	-	10,000,000.00
Buildings	1-07-04-010	14,500,000.00	-	-	-	14,500,000.00
School Buildings	1-07-04-020	7,500,000.00	-	-	-	7,500,000.00
Other Structures	1-07-04-990	10,700,000.00	-	-	-	10,700,000.00
Office Equipment	1-07-05-020	1,500,000.00	-	-	-	1,500,000.00
ICT Equipment	1-07-05-030	2,500,000.00	-	-	-	2,500,000.00
Medical Equipment	1-07-05-110	2,500,000.00	-	-	-	2,500,000.00
Motor Vehicle	1-07-06-010	3,700,000.00	-	-	-	3,700,000.00
Furnitures & Fixtures	1-07-07-010	2,000,000.00	-	-	-	2,000,000.00
Other Property & Equipment	1-07-99-990	5,000,000.00	-	-	-	5,000,000.00
Total CO		122,900,000.00	-	-	-	122,900,000.00
4.0 Special Purpose Appropriations						
Subsidy to LGU's	5-02-14-030	159,810,000.00	-	-	-	159,810,000.00
5% DRRM Fund = P63.75M	9940		-	-	-	-
1.) Relief & Recovery - 30% QRF			-	-	-	-
MOOE	9940-5-02-99-990-1	15,000,000.00	-	-	-	15,000,000.00
Capital Outlay	9940-1-07-05-090-1	4,125,000.00	-	-	-	4,125,000.00
2.) Preparedness & Mitigation - 70%			-	-	-	-
Preparedness & Mitigation - MOOE	9940-5-02-99-990-2	9,975,000.00	-	-	-	9,975,000.00
Preparedness & Mitigation-CO	9940-1-07-05-090-2	34,500,000.00	-	-	-	34,500,000.00
Premiums on Calamity Insurance	9940-5-02-99-990-3	150,000.00	-	-	-	150,000.00
20% Development Fund	8918	145,463,729.20	-	-	-	145,463,729.20
TOTAL SPA		369,023,729.20	-	-	-	369,023,729.20
TOTAL APPROPRIATION		969,352,814.77	62,188,150.81	243,459,034.42	-	1,275,000,000.00
UNAPPROPRIATED BALANCE		-	-	-	-	-

Certified Correct:


ROWENA R. ARNOZA
City Budget Officer - Designate

Approved by:


HON. VALDEMAR M. CHIONG
City Mayor