

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

REGION VII - CENTRAL VISAYAS **CALENDAR YEAR** 2024
PROVINCE CEBU
CITY/MUNICIPALITY CITY OF NAGA

Office / Department : Office of the City Mayor - (1011)

Object of Expenditures	Account Code	Past Year 2022 Actual	Current Year (2023)			Budget Year 2024 Estimate
			First Semester Actual	Second Semester Estimate	Total	
1.0 Personal Services						
Salaries & Wages-Regular	5-01-01-010	12,643,685.17	6,145,591.41	13,927,756.59	20,073,348.00	23,254,584.00
Salaries & Wages-Regular (Prior Years)	5-01-01-010A	-	-	-	-	-
Salaries-Casual	5-01-01-020	10,016,310.36	4,966,839.88	13,417,640.12	18,384,480.00	19,094,400.00
Salaries-Casual (Prior Year)		4,676.95		4,946.60	4,946.60	
P E R A	5-01-02-010	2,962,457.08	1,320,817.67	3,791,182.33	5,112,000.00	5,280,000.00
P E R A- (Prior Years)	5-01-02-010A	-	-	-	-	-
Representation Allowance	5-01-02-020	108,000.00	45,000.00	63,000.00	108,000.00	108,000.00
Transportation Allowance	5-01-02-030	90,000.00	45,000.00	63,000.00	108,000.00	108,000.00
Clothing / Uniform Allowance	5-01-02-040	720,000.00	738,000.00	540,000.00	1,278,000.00	1,320,000.00
Overtime Pay	5-01-02-130	212,095.88	97,988.24	102,011.76	200,000.00	250,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	2,015,601.42	-	3,204,819.00	3,204,819.00	3,529,082.00
Year-End Bonus / 13th Month Pay (PY)	5-01-02-140A	-	-	-	-	-
Cash Gift	5-01-02-150	632,500.00	-	1,065,000.00	1,065,000.00	1,100,000.00
Cash Gift - Prior Years	5-01-02-150A	-	-	-	-	-
GSIS Life & Retirement Insurance	5-01-03-010	2,564,841.11	1,441,715.06	3,173,224.28	4,614,939.34	5,081,878.08
Pag-ibig Contributions	5-01-03-020	150,451.79	78,700.00	176,900.00	255,600.00	264,000.00
Philhealth - Employees	5-01-03-030	396,246.84	238,699.26	508,892.58	747,591.84	1,035,959.70
ECC Contributions	5-01-03-040	150,400.00	80,200.00	175,400.00	255,600.00	264,000.00
Terminal Leave Benefit	5-01-04-030	1,395,896.91	-	1,376,409.49	1,376,409.49	45,107.68
Other Personnel Benefits:	-	-	-	-	-	-
Monetization of Leave Credits	5-01-04-990	800,864.73	284,648.91	2,650,885.32	2,935,534.23	3,607,175.88
Loyalty Award	5-01-04-990-1	25,000.00	90,000.00	(65,000.00)	25,000.00	100,000.00
Productivity Enhancement Incentive	5-01-04-990-2	622,000.00	-	1,065,000.00	1,065,000.00	1,100,000.00
Productivity Enhancement Inc. (PY)	5-01-04-990-2a	-	-	-	-	-
Mid-Year Bonus	5-01-04-990-3	1,825,559.26	2,051,361.42	1,153,457.58	3,204,819.00	3,529,082.00
Monetary Incentive	5-01-04-990-4	4,354,000.00	-	-	-	-
Monetary Incentive - Prior Years	5-01-04-990-4A	-	-	-	-	-
Performance Based Bonus	5-01-04-990-5	-	-	121,745.00	121,745.00	3,528,647.00
Reserves for Salary Increase	5-01-04-990-6	-	-	1,181,855.01	1,181,855.01	4,355,994.98
Total PS		41,690,587.50	17,624,561.85	47,698,125.66	65,322,687.51	76,955,911.32
2.1 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	185,541.95	177,236.14	501,023.86	678,260.00	678,260.00
Trainings & Seminars	5-02-02-010	167,060.00	78,800.00	654,980.00	733,780.00	733,780.00
Scholarship Expenses	5-02-02-020	16,216,650.12	7,895,414.06	18,194,585.94	26,090,000.00	24,740,000.00
Office Supplies	5-02-03-010	303,609.45	116,332.70	333,667.30	450,000.00	450,000.00
Other Supplies & Materials	5-02-03-990	358,443.75	124,753.00	136,747.00	261,500.00	500,000.00
Welfare Goods Expenses	5-02-03-060	-	-	450,000.00	450,000.00	450,000.00
Gasoline, Oil & Lubricants	5-02-03-090	22,778,930.06	7,352,676.37	7,647,323.63	15,000,000.00	18,000,000.00
Gasoline, Oil & Lubricants - PY	5-02-03-090-a	-	-	36,040.40	36,040.40	-
Water Expenses	5-02-04-010	5,002,966.41	2,204,258.81	3,795,741.19	6,000,000.00	6,000,000.00
Water Expenses - Prior Year	5-02-04-010-A	460,048.25	222,899.24	277,100.76	500,000.00	500,000.00
Electricity - CY (City & Barangays)	5-02-04-020	32,180,170.94	19,895,624.82	10,104,375.18	30,000,000.00	37,000,000.00
Electricity - Prior Year	5-02-04-020-A	574.77	51,684.82	948,315.18	1,000,000.00	3,000,000.00
Postage & Deliveries	5-02-05-010	9,113.84	-	44,900.00	44,900.00	44,900.00
Postage & Deliveries-Prior Year		-	-	-	-	-
Telephone Expenses - (Landline & Mobile)	5-02-05-020	37,400.00	46,200.00	139,400.00	185,600.00	185,600.00
Telephone Expenses - Prior Year/s	5-02-05-020-A	1,344.00	-	18,000.00	18,000.00	18,000.00

Object of Expenditures	Account Code	Past Year	Current Year (2023)			Budget Year
		2022 Actual	First Semester Actual	Second Semester Estimate	Total	2024 Estimate
Internet Subscription - Current	5-02-05-030	208,473.90	89,595.00	285,405.00	375,000.00	375,000.00
Internet Subscription - Prior Year	5-02-05-030-A	3,360.00	16,283.72	96,216.28	112,500.00	112,500.00
Representation Expenses	5-02-99-030	1,699,811.40	367,486.00	532,514.00	900,000.00	2,000,000.00
Rent / Lease Expenses	5-02-99-050	146,489.76	-	180,000.00	180,000.00	180,000.00
Membership Dues & Contributions to Org	5-02-99-060	200,000.00	230,000.00	40,000.00	270,000.00	270,000.00
Consultancy Services	5-02-11-030	300,000.00	-	1,354,400.00	1,354,400.00	2,000,000.00
Other Professional Services	5-02-11-990	852,382.00	487,500.00	958,100.00	1,445,600.00	1,860,000.00
Other General Services	5-02-12-990	6,316,475.58	2,918,195.55	4,917,804.45	7,836,000.00	8,206,625.00
Peace & Order Activities:		-	-	-	-	-
Security Services	5-02-12-030	26,395,933.66	11,535,603.30	15,964,396.70	27,500,000.00	35,000,000.00
Security Services - PY	5-02-12-030-A	100,952.78	-	-	-	-
Other POC Programs	5-02-12-030-2	1,113,188.24	304,205.01	1,195,794.99	1,500,000.00	2,930,000.00
R & M-Investment Property (Building)	5-02-13-010	66,747.80	56,606.50	123,393.50	180,000.00	180,000.00
R & M - Other Land Improvements	5-02-13-020	262,835.00	-	450,000.00	450,000.00	450,000.00
R & M -Bldgs. & Other Structures	5-02-13-040	9,773,199.10	639,425.70	1,910,574.30	2,550,000.00	10,000,000.00
R & M - Machinery & Equipment	5-02-13-050	2,835,418.63	1,417,061.00	2,269,389.00	3,686,450.00	5,500,000.00
Repairs & Maint. - Transportation Equipt	5-02-13-060	7,783,951.70	3,204,849.21	4,445,150.79	7,650,000.00	10,000,000.00
Repairs & Maint. - Furniture & Fixtures	5-02-13-070	8,910.00	5,500.00	17,000.00	22,500.00	22,500.00
R & M-Other Property, Plant & Equipt	5-02-13-990	103,471.40	77,750.00	217,320.00	295,070.00	295,070.00
Repairs & Maint. - Infrastructure Assets	5-02-13-030	916,573.90	198,873.15	2,477,126.85	2,676,000.00	3,500,000.00
Confidential Expenses	5-02-10-010	15,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00
Miscellaneous Expense (2%)	5-02-10-030	1,076,180.00	75,950.00	1,057,176.84	1,133,126.84	1,684,547.03
Taxes, Duties & Licenses	5-02-16-010	319,051.08	164,614.59	210,385.41	375,000.00	375,000.00
Fidelity Bond	5-02-16-020	388,992.43	88,275.00	336,725.00	425,000.00	425,000.00
Insurance Expenses	5-02-16-030	939,263.00	462,850.52	2,037,149.48	2,500,000.00	3,500,000.00
Other Maintenance & Operating Exp.	5-02-99-990	52,392,022.74	1,084,422.74	1,462,137.90	2,546,560.64	4,761,230.67
Other Maint. & Operating Exp.-Prior Year	5-02-99-990A	-	-	-	-	-
Sports & Wellness Program	5-02-99-990-1	273,650.00	216,000.00	284,000.00	500,000.00	3,500,000.00
Tourism, Cultural Heritage & Other Socio	5-02-99-990-2	-	5,488,803.21	-	18,000,000.00	25,000,000.00
Taskforce Operations	5-02-99-990-10	10,175,607.53	4,701,368.80	12,581,131.20	17,282,500.00	18,632,250.00
Taskforce Operations - PY	5-02-99-990-10A	5,284.95	-	-	-	-
NAGA Atong Garbo Program	5-02-99-990-11	1,864,636.36	207,159.75	1,292,840.25	1,500,000.00	2,637,600.00
Traffic Enforcement General Services	5-02-99-990-12	3,861,846.00	1,886,033.35	3,321,966.65	5,208,000.00	5,490,450.00
Traffic Management Operations:	v	1,417,837.55	55,299.75	2,212,700.25	2,268,000.00	2,268,000.00
Serbisyo Caravan sa Kabarangayan	5-02-99-990-15	-	-	1,000,000.00	1,000,000.00	1,000,000.00
CommunityBasedMonitoringSystem (CBMS)	5-02-99-990-16	-	-	-	-	2,500,000.00
Operations of Training Center-South Pob	5-02-99-990-17	-	-	100,000.00	100,000.00	1,500,000.00
SP Accredited Coops & Associations	5-02-99-990-18	-	-	600,000.00	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	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	5,447,062.08	1,750.00	3,498,250.00	3,500,000.00	500,000.00
COVID-19 Related PPAs -Prior Year	5-02-99-990-22A	38,700.00	-	-	-	-
Shelter Rehabilitation Assistance	5-02-99-990-23	-	-	-	-	-
Gratuity Pay	5-02-99-990-24	2,980,000.00	-	-	-	-
Total MOOE		232,970,162.11	84,147,341.81	121,711,249.28	218,869,787.88	271,056,312.70
2.2 Non-Office Expenditures						
Guaranty Deposit	1-02-05-020	701,479.67	46,627.00	853,373.00	900,000.00	900,000.00
Philhealth Contributions for Indigents	5-02-99-080-1	-	-	1,000,000.00	1,000,000.00	1,000,000.00
Anak-Naga/Angat Naga Program	5-02-99-080-2	-	-	350,000.00	350,000.00	350,000.00
LGU Counterpart to Nat'll Irrigation Author	5-02-99-080-3	-	-	50,000.00	50,000.00	50,000.00
Financial Exp.-loan amortization (ICT)	5-03-01-990	-	-	11,640,000.00	11,640,000.00	11,291,881.04
Financial Exp.-loan amort.(Coastal Dev. & Roads)		-	-	10,000,000.00	10,000,000.00	2,661,750.45
Operations of BAC/Procurement Mgt. Division	1011.2	358,055.10	117,048.70	526,451.30	643,500.00	643,500.00
Operations of PESO	1011.4	972,140.50	12,253.10	1,157,746.90	1,170,000.00	1,170,000.00
Operations of IT Center	1011.10	219,400.45	106,516.02	298,483.98	405,000.00	405,000.00
Operations of BPLO	1011.11	179,797.81	58,437.15	261,062.85	319,500.00	319,500.00
Operations of Chief of Staff's Office	1011.15	-	-	150,000.00	150,000.00	135,000.00
Operations of Infrastructure Billing and Monitorin	1011.19	-	-	-	-	285,000.00
Operations of Internal Audit Services	1011.17	3,071.00	9,045.00	49,455.00	58,500.00	58,500.00

Object of Expenditures	Account Code	Past Year	Current Year (2023)			Budget Year
		2022 Actual	First Semester Actual	Second Semester Estimate	Total	2024 Estimate
Operations of CDRRM Office	1011.18	-	32,297.53	-	135,000.00	135,000.00
Total Non-Office Expenditures		2,433,944.53	382,224.50	26,336,573.03	26,821,500.00	19,405,131.49
3.0 Capital Outlay						
Land	1-07-01-010	40,313,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
Other Land Improvements	1-07-02-990	4,550,807.96	8,215,800.00	47,684,200.00	55,900,000.00	90,000,000.00
Roads Network	1-07-03-010	-	-	-	5,000,000.00	32,650,000.00
Flood Control Systems	1-07-03-020	-	-	-	5,000,000.00	15,000,000.00
Wate Supply System	1-07-03-040	-	-	-	2,000,000.00	2,000,000.00
Other Infrasture Assets	1-07-03-990	-	-	-	10,000,000.00	10,000,000.00
Buildings	1-07-04-010	16,241,670.23	292,981.25	8,307,018.75	8,600,000.00	15,000,000.00
School Buildings	1-07-04-020	-	-	7,500,000.00	7,500,000.00	1,000,000.00
Other Structures	1-07-04-990	4,773,129.07	254,164.00	14,861,198.85	15,115,362.85	6,500,000.00
Office Equipment	1-07-05-020	1,590,470.25	185,900.00	1,314,100.00	1,500,000.00	2,500,000.00
ICT Equipment	1-07-05-030	3,171,038.64	114,149.35	2,385,850.65	2,500,000.00	7,500,000.00
Medical Equipment	1-07-05-110	-	-	2,500,000.00	2,500,000.00	500,000.00
Motor Vehicle	1-07-06-010	-	-	3,700,000.00	3,700,000.00	6,500,000.00
Furniture & Fixtures	1-07-07-010	1,401,033.20	257,379.00	1,742,621.00	2,000,000.00	1,500,000.00
Other Property, Plant & Equipment	1-07-99-990	871,451.00	875,000.00	4,125,000.00	5,000,000.00	3,000,000.00
Total CO		72,912,600.35	10,195,373.60	95,119,989.25	127,315,362.85	194,650,000.00
4.0 Special Purpose Appropriations						
Subsidy to LGUs / Aid to barangays	5-02-14-030	128,546,940.67	54,880,516.28	104,929,483.72	159,810,000.00	159,810,000.00
5% DRRM Fund = P63.75M	9940					
1) 30% QRF - Relief & Recovery						
MOOE	5-02-99-990-1	15,000,000.00	-	15,000,000.00	15,000,000.00	18,000,000.00
Capital Outlay	1-07-05-090-1	4,125,000.00	-	4,125,000.00	4,125,000.00	4,500,000.00
2) 70% Preparedness & Mitigation						
Prevention / Response / Rehabilitation:						
• MOOE	5-02-99-990-2	22,741,235.00	316,958.10	9,658,041.90	9,975,000.00	17,755,000.00
• Capital Outlay	1-07-05-090-2	2,389,215.00		34,500,000.00	34,500,000.00	34,595,000.00
• MOOE-Insurance Premiums	5-02-99-990-3	150,000.00		150,000.00	150,000.00	150,000.00
20% Development Fund	8918	105,874,155.08		145,463,729.20	145,463,729.20	153,764,081.40
Total SPA		278,826,545.75	55,197,474.38	313,826,254.82	369,023,729.20	388,574,081.40
Total Appropriation		628,833,840.24	167,546,976.14	604,692,192.04	807,353,067.44	950,641,436.91

Prepared by:

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