

PROGRAMMED APPROPRIATION AND OBLIGATION  
BY OBJECT OF EXPENDITURE

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

Office / Department: City Division of Naga, Cebu

Estimated Income for Budget Year 2024 - 1% of Real Property

SPECIAL EDUCATION FUND

P 190,000,000.00

Less: Proposed Expenditures for Budget Year:

Operations & Maintenance of Elementary & Secondary Schools:

		Personal Services	MOOE	Capital Outlay	Total
1.0 Personal Services (Honoraria)	5-01-02-100				
Teaching Personnel		20,256,000.00	-	-	20,256,000.00
Instructors / Trainors for the Arts, Math, Science & Technology / and Others		1,080,000.00	-	-	1,080,000.00
Alternative Learning System (ALS) Personnel		1,398,000.00	-	-	1,398,000.00
School Watchmen		5,880,000.00	-	-	5,880,000.00
PTA Federation President		18,000.00	-	-	18,000.00
Total Personal Services		28,632,000.00	-	-	28,632,000.00
2.0 Maintenance and Other Operating Expenses					
Office / School Supplies	5-02-03-010	-	345,000.00	-	345,000.00
Internet Subscription Expenses - Current Year	5-02-05-030	-	300,000.00	-	300,000.00
Internet Subscription Expenses - Prior Year	5-02-05-030-A	-	25,000.00	-	25,000.00
Water Expenses - Current Year	5-02-04-010	-	500,000.00	-	500,000.00
Water Expenses - Prior Year/s	5-02-04-010-A	-	50,000.00	-	50,000.00
Electricity - Current Year	5-02-04-020	-	6,500,000.00	-	6,500,000.00
Electricity - Prior Year/s	5-02-04-020-A	-	100,000.00	-	100,000.00
Repairs & Maintenance - Land Improvements	5-02-13-020	-	500,000.00	-	500,000.00
Repairs & Maintenance - Infrastructure Assets	5-02-13-030	-	300,000.00	-	300,000.00
Repairs & Maintenance - School Buildings	5-02-13-040-1	-	1,750,000.00	-	1,750,000.00
Repairs & Maintenance - Other Structures	5-02-13-040-2	-	500,000.00	-	500,000.00
Repairs & Maintenance - ICT Equipment	5-02-13-050-1	-	150,000.00	-	150,000.00
Repairs & Maintenance - Sports Equipment	5-02-13-050-2	-	850,000.00	-	850,000.00
Repairs & Maintenance - Other Prop., Plant & Equipt.	5-02-13-990	-	150,000.00	-	150,000.00
Other MOOE	5-02-99-990	-	1,272,000.00	-	1,272,000.00
Operations & Maintenance of ECCD Project	5-02-99-990-1	-	14,840,000.00	-	14,840,000.00
Operations & Maintenance City Sports Commission	5-02-99-990-2	-	400,000.00	-	400,000.00
Educational Research	5-02-99-990-3	-	1,176,000.00	-	1,176,000.00
Health Related PPAs / Supplies	5-02-99-990-4	-	1,000,000.00	-	1,000,000.00
Operations of Parents-Teachers Association	5-02-99-990-5	-	418,000.00	-	418,000.00
Total MOOE		-	31,126,000.00	-	31,126,000.00
3.0 Land, Land Improvements, Structures & Other School Projects:					
Land	1-07-01-010	-	-	1,500,000.00	1,500,000.00
Other Land Improvements	1-07-02-990	-	-	3,500,000.00	3,500,000.00
Water Supply Systems	1-07-03-040	-	-	500,000.00	500,000.00
School Buildings	1-07-04-020	-	-	85,000,000.00	85,000,000.00
Other Structures	1-07-04-990	-	-	2,500,000.00	2,500,000.00
SUB-TOTAL				93,000,000.00	93,000,000.00
4.0 Equipment, Furniture & Fixtures & Other School Properties:					
Office Equipment	1-07-05-020	-	-	750,000.00	750,000.00
ICT Equipment	1-07-05-030	-	-	500,000.00	500,000.00
Furniture & Fixtures	1-07-07-010	-	-	1,000,000.00	1,000,000.00

Books, Periodicals & Other Instructional Materials	1-07-07-020	-	-	30,000,000.00	30,000,000.00
Sports Equipment				1,000,000.00	1,000,000.00
Other Property, Plant & Equipment	1-07-99-990	-	-	492,000.00	492,000.00
SUB-TOTAL				33,742,000.00	33,742,000.00
Total Capitaly Outlay		-	-	126,742,000.00	126,742,000.00
<b>5.0 Sports / Cultural / Academic Activities:</b>					
Sports, Cultural & Academic Activities	5-02-99-990-2	-	3,500,000.00	-	3,500,000.00
Total Other Deped Activties		-	3,500,000.00	-	3,500,000.00
<b>TOTAL APPROPRIATION</b>		<b>28,632,000.00</b>	<b>34,626,000.00</b>	<b>126,742,000.00</b>	<b>190,000,000.00</b>
BALANCE / DEFICIT					-

Prepared by:

**RONALD G. GUTAY**  
Schools Division Superintendent  
Co-Chairman, City of Naga School Board

Approved by:

**HON. VALDEMAR M. CHIONG**  
City Mayor  
Chairman, City of Naga School Board