FDP Form 1A - Annual Budget Report by Office / Department
(DBM Local Budget Memorandum No. 77 dated May 15, 2018, LBP Form No. 2)

PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE

REGION	:	**VII - CENTRAL VISAYAS**	**CALENDAR YEAR**	**2025**
PROVINCE	:	**CEBU**		
CITY/MUNICIPALITY	:	**CITY OF NAGA**		

Office / Department : **Office of the City Health Officer - (4411)**

Object of Expenditures	Account Code	Past Year 2023 Actual	Current Year (2024) First Semester Actual	Second Semester Estimate	Total	Budget Year 2025 Estimate
1.0 Personal Services						
Salaries & Wages-Regular	5-01-01-010	26,065,864.45	13,065,923.75	22,901,232.25	35,967,156.00	41,053,584.00
P E R A	5-01-02-010	1,459,181.81	654,727.29	1,337,272.71	1,992,000.00	2,160,000.00
Representation Allowance	5-01-02-020	128,250.00	56,250.00	132,750.00	189,000.00	675,000.00
Transportation Allowance	5-01-02-030	128,250.00	56,250.00	132,750.00	189,000.00	675,000.00
Clothing / Uniform Allowance	5-01-02-040	330,000.00	444,000.00	54,000.00	498,000.00	630,000.00
Subsistence Allowance	5-01-02-050	937,810.00	409,225.00	1,372,775.00	1,782,000.00	1,890,000.00
Laundry Allowance	5-01-02-060	126,872.74	55,476.12	122,723.88	178,200.00	189,000.00
Honoraria		-	-			100,000.00
Hazard Pay	5-01-02-110	6,375,094.30	2,876,742.52	5,727,744.08	8,604,486.60	9,464,928.48
Year-End Bonus / 13th Month Pay	5-01-02-140	2,200,976.00	-	2,997,263.00	2,997,263.00	3,421,132.00
Cash Gift	5-01-02-150	308,000.00	-	415,000.00	415,000.00	450,000.00
GSIS Life & Retirement Insurance	5-01-03-010	3,121,625.09	1,711,571.02	2,604,487.70	4,316,058.72	4,926,430.08
Pag-ibig Contributions	5-01-03-020	72,500.00	72,400.00	27,200.00	99,600.00	216,000.00
Philhealth Contributions	5-01-03-030	513,076.86	355,757.35	527,598.95	883,356.30	1,007,870.70
ECC Contributions	5-01-03-040	72,500.00	39,400.00	60,200.00	99,600.00	108,000.00
Terminal Leave Benefits	5-01-04-030	-		269,578.01	269,578.01	213,852.70
Other Personnel Benefits:				-		
Monetization Leave Credits	5-01-04-990	1,341,270.53	396,471.31	2,934,958.17	3,331,429.48	3,576,641.29
Loyalty Award	5-01-04-990-1	10,000.00	20,000.00	40,000.00	60,000.00	55,000.00
Loyalty Award - Prior Year	5-01-04-990-1A	-		-		
Productivity Enhancement Incentive	5-01-04-990-2	310,000.00		415,000.00	415,000.00	450,000.00
Mid-Year Bonus	5-01-04-990-3	1,935,249.00	2,473,056.00	524,207.00	2,997,263.00	3,421,132.00
Monetary Incentive	5-01-04-990-4	3,008,666.66		-		
Performance Based Bonus	5-01-04-990-5	-		2,997,263.00	2,997,263.00	3,421,132.00
Reserves for Salary Increase	5-01-04-990-6	-		4,096,875.25	4,096,875.25	6,610,838.16
Anniversary Bonus	5-01-04-990-7	-				270,000.00
Medical Allowance	5-01-04-990-8	-				630,000.00
Total Personal Services		**48,445,187.44**	**22,687,250.36**	**49,690,878.99**	**72,378,129.35**	**85,615,541.41**
2.1 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	420,774.67	216,444.79	168,555.21	385,000.00	685,000.00
Trainings & Seminars	5-02-02-010	110,600.00	52,000.00	48,000.00	100,000.00	200,000.00
Office Supplies	5-02-03-010	504,673.54	391,306.90	744,759.05	1,136,065.95	1,136,065.95
Drugs & Medicines	5-02-03-070	10,993,969.43	-	27,683,210.60	27,683,210.60	40,625,636.50
Medical, Dental & Laboratory Supplies	5-02-03-080	2,295,212.33	249,200.00	5,837,386.00	6,086,586.00	5,886,545.00
Telephone Expenses - Mobile	5-02-05-020	32,400.00	7,200.00	37,200.00	44,400.00	78,000.00
Internet Subscription Expenses	5-02-05-030	51,933.31		-	-	-
Other Professional Services	5-02-11-990	301,028.80	17,500.00	32,500.00	50,000.00	150,000.00
Other General Services	5-02-12-990	1,835,758.60	862,057.42	3,870,817.58	4,732,875.00	5,260,500.00
Repairs & Maint-Buildings & Other Structures	5-02-13-040	17,285.50		50,000.00	50,000.00	50,000.00
Repairs & Maint.-Machinery & Equipment	5-02-13-050	4,384.00		225,000.00	225,000.00	225,000.00
Repairs & Maint.-Other Property, Plant & Equipt	5-02-13-990	27,452.00		100,000.00	100,000.00	100,000.00
Taxes, Duties & Licenses	5-02-16-010	5,000.00	3,030.00	21,970.00	25,000.00	25,000.00
Other Maint. & Operating Expenses	5-02-99-990	86,692.75	55,000.00	649,600.00	704,600.00	704,600.00
Total MOOE		**16,687,164.93**	**1,853,739.11**	**39,468,998.44**	**41,322,737.55**	**55,126,347.45**
2.2 Non-Office Expenditures						
Local Health Board PPAs	5-02-99-080	49,675.00		117,000.00	117,000.00	126,000.00

Object of Expenditures	Account Code	Past Year 2023 Actual	Current Year (2024) First Semester Actual	Second Semester Estimate	Total	Budget Year 2025 Estimate
Operations of Infirmary	5-02-99-990-2	23,857,849.77	11,596,921.14	20,180,218.86	31,777,140.00	44,037,036.62
Operation & Maintenance of Animal Bite Center	5-02-99-990-3	4,263,503.00		30,000.00	30,000.00	50,000.00
Communicable & Non Communicable Diseases	5-02-99-990-4	2,694,197.10	39,880.00	178,120.00	218,000.00	274,000.00
TB / DOTS Program	√	165,600.00		25,000.00	25,000.00	136,692.00
HIV / Aids Prevention Program	5-02-99-990-5	317,066.10	63,000.00	1,097,000.00	1,160,000.00	1,330,000.00
Mental Health Activities	5-02-99-990-6	280,965.00	193,200.00	271,600.00	464,800.00	1,155,000.00
Environment / Sanitation Services	5-02-99-990-7	1,684,980.00	938,250.00	2,317,386.00	3,255,636.00	4,470,000.00
Nutrition Program & Activities	5-02-99-990-8	839,526.00	195,000.00	2,290,000.00	2,485,000.00	2,570,480.00
Imaging Operations-Xray & Ultrasound	5-02-99-990-9	87,346.00	114,341.00	85,659.00	200,000.00	288,470.00
Dental Services	5-02-99-990-10	281,363.75	92,000.00	308,000.00	400,000.00	1,422,074.00
Blood Donation Program	5-02-99-990-11	230,200.00	1,500.00	447,900.00	449,400.00	688,800.00
Epidemiological Surveillance Services	5-02-99-990-12	-		-	-	161,450.00
Health, Education & Promotion Programs	5-02-99-990-13	-		-	-	275,500.00
National Immunization Programs	5-02-99-990-14	-		-	-	63,194.00
Total Non-Office Expenditures		**34,752,271.72**	**13,234,092.14**	**27,347,883.86**	**40,581,976.00**	**57,048,696.62**
3.0 Capital Outlay						
Total CO		-	-	-	-	-
4.0 Special Purpose Appropriation						
Total SPA		**-**	**-**	**-**	**-**	**-**
Total Appropriation		**99,884,624.09**	**37,775,081.61**	**116,507,761.29**	**154,282,842.90**	**197,790,585.48**

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City Mayor