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 Mayor - (1011)

Object of Expenditures	Account Code	Past Year 2023 Actual	Current Year (2024) First Semester Actual	Current Year (2024) Second Semester Estimate	Current Year (2024) Total	Budget Year 2025 Estimate
1.0 Personal Services						
Salaries & Wages-Regular	5-01-01-010	14,772,983.12	7,054,574.85	16,200,009.15	23,254,584.00	28,137,300.00
Salaries-Casual	5-01-01-020	11,652,977.51	5,863,414.03	13,230,985.97	19,094,400.00	22,080,960.00
Salaries-Casual (Prior Year)		-		-		
P E R A	5-01-02-010	3,247,134.38	1,592,544.51	3,687,455.49	5,280,000.00	5,328,000.00
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	124,200.00
Transportation Allowance	5-01-02-030	108,000.00	45,000.00	63,000.00	108,000.00	124,200.00
Clothing / Uniform Allowance	5-01-02-040	738,000.00	1,055,000.00	265,000.00	1,320,000.00	1,554,000.00
Overtime Pay	5-01-02-130	266,600.00	103,301.72	146,698.28	250,000.00	250,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	2,175,365.60	-	3,529,082.00	3,529,082.00	4,185,654.00
Year-End Bonus / 13th Month Pay (PY)	5-01-02-140A	-	-	-		
Cash Gift	5-01-02-150	710,500.00	-	1,100,000.00	1,100,000.00	1,110,000.00
Cash Gift - Prior Years	5-01-02-150A	-	-	-		
GSIS Life & Retirement Insurance	5-01-03-010	3,270,883.25	1,740,975.63	3,340,902.45	5,081,878.08	6,026,191.20
Pag-ibig Contributions	5-01-03-020	169,500.00	171,000.00	93,000.00	264,000.00	537,600.00
Philhealth - Employees	5-01-03-030	530,033.42	332,889.69	703,070.01	1,035,959.70	1,223,966.70
ECC Contributions	5-01-03-040	174,800.00	95,200.00	168,800.00	264,000.00	266,400.00
Terminal Leave Benefit	5-01-04-030	30,732.98	22,331.38	22,776.30	45,107.68	812,436.04
Other Personnel Benefits:	-			-		
Monetization of Leave Credits	5-01-04-990	898,496.79	354,028.06	3,253,147.82	3,607,175.88	4,304,167.39
Loyalty Award	5-01-04-990-1	95,000.00	20,000.00	80,000.00	100,000.00	125,000.00
Productivity Enhancement Incentive	5-01-04-990-2	749,500.00	-	1,100,000.00	1,100,000.00	1,110,000.00
Productivity Enhancement Inc. (PY)	5-01-04-990-2a	-	-	-		
Mid-Year Bonus	5-01-04-990-3	2,051,361.42	2,408,650.54	1,120,431.46	3,529,082.00	4,185,654.00
Anniversary Bonus	5-01-04-990-4	-	-	-		
Monetary Incentive - Prior Years	5-01-04-990-4A	7,187,499.94	-	-		
Performance Based Bonus	5-01-04-990-5	-	-	3,528,647.00	3,528,647.00	4,113,636.25
Reserves for Salary Increase	5-01-04-990-6	-	-	4,355,994.98	4,355,994.98	6,767,195.49
Anniversary Bonus	5-01-04-990-7	-	-			666,000.00
Medical Allowance	5-01-04-990-8	-	-			1,554,000.00
Total PS		**48,937,368.41**	**20,903,910.41**	**56,052,000.91**	**76,955,911.32**	**94,586,561.07**
2.1 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	536,649.86	127,215.00	551,045.00	678,260.00	678,260.00
Travel Expenses -Foreign	5-02-01-020	-	-			500,000.00
Trainings & Seminars	5-02-02-010	220,305.00	21,750.00	712,030.00	733,780.00	733,780.00
Scholarship Expenses	5-02-02-020	16,640,181.45	6,754,408.26	17,985,591.74	24,740,000.00	23,560,000.00
Office Supplies	5-02-03-010	309,317.32	59,360.25	390,639.75	450,000.00	450,000.00
Other Supplies & Materials	5-02-03-990	235,557.50	174,170.00	325,830.00	500,000.00	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	18,849,858.32	7,330,357.85	10,669,642.15	18,000,000.00	18,000,000.00
Gasoline, Oil & Lubricants - PY	5-02-03-090-A	36,040.40		-		
Water Expenses	5-02-04-010	4,875,634.77	2,229,893.99	3,770,106.01	6,000,000.00	5,500,000.00
Water Expenses - Prior Year	5-02-04-010-A	222,899.24	97,080.50	402,919.50	500,000.00	500,000.00

Object of Expenditures	Account Code	Past Year 2023 Actual	Current Year (2024) First Semester Actual	Second Semester Estimate	Total	Budget Year 2025 Estimate
Electricity - CY (City & Barangays)	5-02-04-020	37,303,765.62	17,354,911.54	19,645,088.46	37,000,000.00	37,000,000.00
Electricity - Prior Year	5-02-04-020-A	51,684.82	697,975.10	2,302,024.90	3,000,000.00	1,000,000.00
Postage & Deliveries	5-02-05-010	3,650.00	-	44,900.00	44,900.00	44,900.00
Postage & Deliveries-Prior Year	5-02-05-010-A	-	-	-		
Telephone Expenses - (Landline & Mobile	5-02-05-020	110,100.00	53,200.00	132,400.00	185,600.00	185,600.00
Telephone Expenses - Prior Year/s	5-02-05-020-A	-	-	18,000.00	18,000.00	18,000.00
Internet Subsciprtion - Current	5-02-05-030	155,797.86	40,080.00	334,920.00	375,000.00	375,000.00
Internet Subsciprtion - Prior Year	5-02-05-030-A	59,963.72	21,312.74	91,187.26	112,500.00	2,500.00
Representation Expenses	5-02-99-030	809,487.25	199,614.92	1,800,385.08	2,000,000.00	2,000,000.00
Rent / Lease Expenses	5-02-99-050	-		180,000.00	180,000.00	180,000.00
Membership Dues & Contributions to Org.	5-02-99-060	230,000.00		270,000.00	270,000.00	270,000.00
Membership Dues & Contributions to Org.	5-02-99-060-A	-				100,000.00
Consultancy Services	5-02-11-030	-		2,000,000.00	2,000,000.00	1,000,000.00
Tutoring Program /Services	5-02-99-990-25	-				2,700,000.00
Other Professional Services	5-02-11-990	1,070,400.00	469,200.00	1,390,800.00	1,860,000.00	1,860,000.00
Other General Services	5-02-12-990	6,076,746.75	2,566,666.79	5,639,958.21	8,206,625.00	9,225,300.00
Peace & Order Activities:				-		
Security Services	5-02-12-030	28,138,192.12	9,866,623.12	25,133,376.88	35,000,000.00	35,000,000.00
Security Services - PY	5-02-12-030-A	-		-		
Other POC Programs	5-02-12-030-2	974,985.01	293,580.00	2,636,420.00	2,930,000.00	2,930,000.00
R & M-Investment Property (Building)	5-02-13-010	-		180,000.00	180,000.00	180,000.00
R & M - Other Land Improvements	5-02-13-020	56,606.50	35,160.00	414,840.00	450,000.00	450,000.00
R & M -Bldgs. & Other Structures	5-02-13-040	2,293,416.15	832,565.85	9,167,434.15	10,000,000.00	6,000,000.00
R & M - Machinery & Equipment	5-02-13-050	2,875,747.80	2,012,436.80	3,487,563.20	5,500,000.00	5,500,000.00
Repairs & Maint. - Transportation Equipt	5-02-13-060	9,740,555.91	3,756,072.50	6,243,927.50	10,000,000.00	10,000,000.00
Repairs & Maint. - Furniture & Fixtures	5-02-13-070	8,900.00	-	22,500.00	22,500.00	22,500.00
R & M-Other Property, Plant & Equipt	5-02-13-990	220,925.00	63,814.25	231,255.75	295,070.00	295,070.00
Repairs & Maint. - Infrastructure Assets	5-02-13-030	576,828.20	329,227.50	3,170,772.50	3,500,000.00	1,500,000.00
Confidential Expenses	5-02-10-010	20,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00
Miscellaneous Expense (2%)	5-02-10-030	1,036,157.50	34,000.00	1,650,547.03	1,684,547.03	2,000,000.00
Taxes, Duties & Licenses	5-02-16-010	368,138.59	375,000.00	-	375,000.00	615,000.00
Fidelity Bond	5-02-16-020	370,428.75	201,638.02	223,361.98	425,000.00	475,000.00
Insurance Expenses	5-02-16-030	658,499.72	3,500,000.00	-	3,500,000.00	4,500,000.00
Other Maintenance & Operating Exp.	5-02-99-990	17,169,255.72	4,144,636.70	616,593.97	4,761,230.67	3,165,747.53
Other Maint. & Operating Exp.-Prior Year	5-02-99-990A	-	-	-		
Sports & Wellness Program	5-02-99-990-1	993,998.00	426,500.00	3,073,500.00	3,500,000.00	3,500,000.00
Tourism, Cultural Heritage & Other Socio	5-02-99-990-2	59,149,473.23	2,053,857.38	-	25,000,000.00	27,000,000.00
Taskforce Operations	5-02-99-990-10	10,796,253.22	6,670,076.59	11,962,173.41	18,632,250.00	27,701,800.00
Taskforce Operations - PY	5-02-99-990-10A	-	-			
NAGA Atong Garbo Program	5-02-99-990-11	1,221,375.00	206,525.00	2,431,075.00	2,637,600.00	2,637,600.00
Traffic Enforcement General Services	5-02-99-990-12	3,716,685.87	1,182,739.39	4,307,710.61	5,490,450.00	6,092,100.00
Traffic Management Operations:	√	1,297,229.26	145,332.82	2,122,667.18	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	500,000.00
CommunityBasedMonitoringSystem (CBMS)	5-02-99-990-16	-	21,000.00	2,479,000.00	2,500,000.00	500,000.00
Operations of Training Center-South Pob.	5-02-99-990-17	-	-	1,500,000.00	1,500,000.00	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	500,000.00
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	3,675.00	-	500,000.00	500,000.00	150,000.00
COVID-19 Related PPAs -Prior Year	5-02-99-990-22A	-	-	-	-	-
Shelter Rehabilitation Assistance	5-02-99-990-23	-	-	-	-	-
Gratuity Pay	5-02-99-990-24	3,650,000.00	-	-	-	-
Total MOOE		**253,115,366.43**	**84,347,982.86**	**163,262,187.22**	**271,056,312.70**	**271,916,157.53**

Object of Expenditures	Account Code	Past Year 2023 Actual	Current Year (2024) First Semester Actual	Second Semester Estimate	Total	Budget Year 2025 Estimate
2.2 Non-Office Expenditures						
Guaranty Deposit	1-02-05-020	155,805.00	94,840.95	805,159.05	900,000.00	900,000.00
Philhealth Contributions for Indigents	5-02-99-080-1	-	19,177.69	980,822.31	1,000,000.00	500,000.00
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	11,441,073.90	-	11,291,881.04	11,291,881.04	11,291,881.04
Financial Exp.-loan amort.(Coastal Dev. & Roads)		-	-	2,661,750.45	2,661,750.45	-
Balik Swela Program (Distribution of School Supplies to Public School Students/Pupils)						8,500,000.00
Operations of BAC /Procurement Mgt. Division	1011.2	342,851.14	107,675.50	535,824.50	643,500.00	643,500.00
Operations of PESO	1011.4	122,524.25	29,955.00	1,140,045.00	1,170,000.00	1,170,000.00
Operations of IT Center	1011.10	289,051.03	115,846.50	289,153.50	405,000.00	405,000.00
Operations of BPLO	1011.11	176,284.87	52,029.50	267,470.50	319,500.00	319,500.00
Operations of Chief of Staff's Office	1011.15	4,413.03	-	135,000.00	135,000.00	135,000.00
Operations of Infrastructure Billing and Monitorir	1011.19	-	41,127.00	243,873.00	285,000.00	285,000.00
Operations of Internal Audit Services	1011.17	28,717.23	4,101.00	54,399.00	58,500.00	119,000.00
Operations of CDRRM Office	1011.18	98,612.29	24,885.40	-	135,000.00	135,000.00
Total Non-Office Expenditures		**12,659,332.74**	**489,638.54**	**18,805,378.35**	**19,405,131.49**	**24,803,881.04**
3.0 Capital Outlay						
Land	1-07-01-010	-	-	1,000,000.00	1,000,000.00	20,000,000.00
Other Land Improvements	1-07-02-990	58,290,600.00	-	90,000,000.00	90,000,000.00	80,000,000.00
Roads Network	1-07-03-010	-	-	-	32,650,000.00	58,000,000.00
Flood Control Systems	1-07-03-020	-	-	-	15,000,000.00	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	292,981.25	-	15,000,000.00	15,000,000.00	15,000,000.00
School Buildings	1-07-04-020	-	-	1,000,000.00	1,000,000.00	1,000,000.00
Other Structures	1-07-04-990	20,265,468.24	-	6,500,000.00	6,500,000.00	64,500,000.00
Office Equipment	1-07-05-020	422,961.25	257,500.00	2,242,500.00	2,500,000.00	3,500,000.00
ICT Equipment	1-07-05-030	1,436,311.35	134,080.00	7,365,920.00	7,500,000.00	7,500,000.00
Medical Equipment	1-07-05-110	-	-	500,000.00	500,000.00	500,000.00
Motor Vehicle	1-07-06-010	-	-	6,500,000.00	6,500,000.00	3,500,000.00
Furniture & Fixtures	1-07-07-010	551,416.00	524,250.00	975,750.00	1,500,000.00	1,500,000.00
Other Property, Plant & Equipment	1-07-99-990	2,494,765.00	415,505.00	2,584,495.00	3,000,000.00	5,000,000.00
Breeding Stocks		-	-	-	-	500,000.00
Total CO		**83,754,503.09**	**1,331,335.00**	**133,668,665.00**	**194,650,000.00**	**287,500,000.00**
4.0 Special Purpose Appropriations						
Subsidy to LGUs / Aid to barangays	5-02-14-030	139,749,455.29	10,501,250.00	149,308,750.00	159,810,000.00	159,810,000.00
5% DRRM Fund	9940			-		
1) 30% QRF - Relief & Recovery		15,000,000.00	5,781,135.00	16,718,865.00	22,500,000.00	26,550,000.00
MOOE	5-02-99-990-1	-	-	-	-	
Capital Outlay	1-07-05-090-1	-	-	-	-	
2) 70% Preparedness & Mitigation						
Prevention / Response / Rehabilitation:						
• MOOE	5-02-99-990-2	10,075,000.00	1,190,720.13	16,564,279.87	17,755,000.00	17,850,000.00
• Capital Outlay	1-07-05-090-2	430,210.00	-	34,595,000.00	34,595,000.00	43,950,000.00
• MOOE-Insurance Premiums	5-02-99-990-3	150,000.00	-	150,000.00	150,000.00	150,000.00
20% Development Fund	8918	60,500,219.98	229,849.25	153,534,232.15	153,764,081.40	181,930,778.60
Total SPA		**225,904,885.27**	**17,702,954.38**	**370,871,127.02**	**388,574,081.40**	**430,240,778.60**
Total Appropriation		**624,371,455.94**	**124,775,821.19**	**742,659,358.50**	**950,641,436.91**	**1,109,047,378.24**

Prepared by: Reviewed by: Approved by:

Object of Expenditures	Account Code	Past Year 2023 Actual	Current Year (2024)			Budget Year 2025 Estimate
			First Semester Actual	Second Semester Estimate	Total	

IRIS MARIANE B. ALGABRE
Private Secretary II

ROWENA R. ARNOZA
City Budget Officer

HON. VALDEMAR M. CHIONG
City Mayor