

PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE

REGION : VII - CENTRAL VISAYAS
PROVINCE : CEBU
CITY/MUNICIPALITY : CITY OF NAGA

CALENDAR YEAR 2025

Office / Department: City Division of Naga, Cebu
Estimated Income for Budget Year 2025 - 1% of Real Property

SPECIAL EDUCATION FUND

P 225,000,000.00

Less: Proposed Expenditures for Budget Year:

Operations & Maintenance of Elementary & Secondary Schools:

1.0 Personal Services (Honoraria) 5-01-02-100

Teaching Personnel	20,616,000.00	-	-	20,616,000.00
Instructors / Trainors for the Arts, Math, Science & Technology / and Others	3,720,000.00	-	-	3,720,000.00
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	31,632,000.00	-	-	31,632,000.00

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	-	2,000,000.00	-	2,000,000.00
Repairs & Maintenance - Other Structures	5-02-13-040-2	-	2,000,000.00	-	2,000,000.00
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	-	5,164,000.00	-	5,164,000.00
Operations & Maintenance of ECCD Project	5-02-99-990-1	-	22,090,000.00	-	22,090,000.00
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		-	44,018,000.00	-	44,018,000.00

3.0 Land, Land Improvements, Structures & Other School Projects:

Land	1-07-01-010	-	-	3,000,000.00	3,000,000.00
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	-	-	16,000,000.00	16,000,000.00
SUB-TOTAL				108,000,000.00	108,000,000.00

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	-	-	3,000,000.00	3,000,000.00

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				1,100,000.00	1,100,000.00
Other Property, Plant & Equipment	1-07-99-990	-	-	500,000.00	500,000.00
SUB-TOTAL				36,350,000.00	36,350,000.00
Total Capitaly Outlay		-	-	144,350,000.00	144,350,000.00
5.0 Sports / Cultural / Academic Activities:					
Sports, Cultural & Academic Activities	5-02-99-990-2	-	5,000,000.00	-	5,000,000.00
Total Other Deped Activties		-	5,000,000.00	-	5,000,000.00
TOTAL APPROPRIATION		31,632,000.00	49,018,000.00	144,350,000.00	225,000,000.00
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
