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**	**2024**
PROVINCE	**CEBU**		
CITY/MUNICIPALITY	**CITY OF NAGA**		

Office / Department : Office of the City Accountant - (1081)

Object of Expenditures	Account Code	Past Year 2022 Actual	Current Year (2023) First Semester Actual	Second Semeste Estimate	Total	Budget Year 2024 Estimate
1.0 Personal Services						
Salaries & Wages-Regular	5-01-01-010	3,502,597.09	2,042,645.45	3,680,190.55	5,722,836.00	6,068,316.00
P E R A	5-01-02-010	197,636.36	99,090.91	260,909.09	360,000.00	384,000.00
Representation Allowance	5-01-02-020	81,000.00	33,750.00	47,250.00	81,000.00	81,000.00
Transportation Allowance	5-01-02-030	81,000.00	33,750.00	47,250.00	81,000.00	81,000.00
Clothing / Uniform Allowance	5-01-02-040	42,000.00	54,000.00	36,000.00	90,000.00	96,000.00
Overtime Pay	5-01-02-130	65,344.81	104,603.76	25,396.24	130,000.00	130,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	287,779.00	-	476,903.00	476,903.00	505,693.00
Cash Gift	5-01-02-150	40,500.00	-	75,000.00	75,000.00	80,000.00
GSIS Life & Retirement Insurance	5-01-03-010	421,077.98	266,950.65	419,789.67	686,740.32	728,197.92
Pag-ibig Contributions	5-01-03-020	9,900.00	6,000.00	12,000.00	18,000.00	19,200.00
Philhealth Contributions	5-01-03-030	61,663.63	42,912.66	84,853.50	127,766.16	153,069.30
ECC Contributions	5-01-03-040	9,900.00	6,000.00	12,000.00	18,000.00	19,200.00
Terminal Leave Benefits	5-01-04-030	30,601.11	-	85,000.00	85,000.00	85,000.00
Other Personnel Benefits:				-	-	
Monetization of Leave Credits	5-01-04-990	252,611.87	20,751.01	428,401.91	449,152.92	547,592.45
Loyalty Award	5-01-04-990-1	20,000.00	-	-	-	15,000.00
Productivity Enhancement Incentive	5-01-04-990-2	41,500.00	-	75,000.00	75,000.00	80,000.00
Mid-Year Bonus	5-01-04-990-3	287,779.00	375,868.00	101,035.00	476,903.00	505,693.00
Monetary Incentive	5-01-04-990-4	290,500.00	-	-	-	
Performance Based Bonus	5-01-04-990-5		-	476,903.00	476,903.00	505,693.00
Reserves for Salary Increase	5-01-04-990-6		-	377,208.18	377,208.18	605,079.28
Total PS		**5,723,390.85**	**3,086,322.44**	**6,721,090.14**	**9,807,412.58**	**10,689,733.95**
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	46,052.48	14,040.64	75,959.36	90,000.00	90,000.00
Trainings & Seminars	5-02-02-010	63,576.00	20,000.00	65,000.00	85,000.00	85,000.00
Office Supplies	5-02-03-010	117,053.80	37,445.20	142,554.80	180,000.00	180,000.00
Postage & Deliveries	5-02-05-010	-	-	1,800.00	1,800.00	1,800.00
Telephone Expenses - (Landline & Mobile)	5-02-05-020	15,873.47	5,794.00	34,206.00	40,000.00	40,000.00
Repairs & Maint.- Machinery & Equipment	5-02-13-050	40,000.00	3,250.00	66,750.00	70,000.00	70,000.00
Repairs & Maint.-Other Property,Plant & Equipt	5-02-13-990	-	-	15,000.00	15,000.00	15,000.00
Other Maint. & Operating Expenses	5-02-99-990	-	-	3,500.00	3,500.00	3,500.00
Total MOOE		**282,555.75**	**80,529.84**	**404,770.16**	**485,300.00**	**485,300.00**
3.0 Capital Outlay						
Furniture & Fixtures	1-07-07-010	-	-	-	-	-
Total CO		**-**	**-**	**-**	**-**	**-**
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Totaal Appropriation		**6,005,946.60**	**3,166,852.28**	**7,125,860.30**	**10,292,712.58**	**11,175,033.95**

Prepared by:	Reviewed by:	Approved by:
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City Accountant	City Budget Officer	City Mayor