

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 Budget Officer - (1071)

Object of Expenditures	Account Code	Past Year	Current Year (2023)			Budget Year
		2022 Actual	First Semester Actual	Second Semester Estimate	Total	2024 Estimate
1.0 Personal Services						
Salaries & Wages-Regular	5-01-01-010	2,310,126.00	850,915.00	1,957,889.00	2,808,804.00	2,880,624.00
P E R A	5-01-02-010	160,000.00	50,000.00	142,000.00	192,000.00	192,000.00
Representation Allowance	5-01-02-020	60,750.00	27,000.00	54,000.00	81,000.00	81,000.00
Transportation Allowance	5-01-02-030	60,750.00	27,000.00	54,000.00	81,000.00	81,000.00
Clothing / Uniform Allowance	5-01-02-040	42,000.00	30,000.00	18,000.00	48,000.00	48,000.00
Overtime Pay	5-01-02-130		-	25,000.00	25,000.00	25,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	215,374.10	-	234,067.00	234,067.00	240,052.00
Cash Gift	5-01-02-150	34,750.00	-	40,000.00	40,000.00	40,000.00
GSIS Life & Retirement Insurance	5-01-03-010	277,215.12	104,810.16	232,246.32	337,056.48	345,674.88
Pag-ibig Contributions	5-01-03-020	8,000.00	2,900.00	6,700.00	9,600.00	9,600.00
Philhealth Contributions	5-01-03-030	39,130.41	15,766.36	45,601.67	61,368.03	72,434.40
ECC Contributions	5-01-03-040	8,000.00	2,900.00	6,700.00	9,600.00	9,600.00
Terminal leave Benefit	5-01-04-030	887,554.80	-	62,000.00	62,000.00	-
Other Personnel Benefits:				-	-	
Monetization of Leave Credits	5-01-04-990	289,582.31	-	309,661.23	309,661.23	250,219.39
Loyalty Award	5-01-04-990-1	5,000.00	10,000.00	-	10,000.00	-
Productivity Enhancement Incentive	5-01-04-990-2	30,000.00	-	40,000.00	40,000.00	40,000.00
Mid-Year Bonus	5-01-04-990-3	220,213.00	144,611.00	89,456.00	234,067.00	240,052.00
Monetary Incentive	5-01-04-990-4	210,000.00		-	-	
Performance Based Bonus	5-01-04-990-5		-	234,067.00	234,067.00	240,052.00
Reserves for Salary Increase	5-01-04-990-6		-	192,691.63	192,691.63	287,718.52
Total PS		4,858,445.74	1,265,902.52	3,744,079.85	5,009,982.37	5,083,027.19
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	70,890.00	17,100.00	42,900.00	60,000.00	60,000.00
Trainings & Seminars	5-02-02-010	50,500.00	36,400.00	33,600.00	70,000.00	70,000.00
Office Supplies	5-02-03-010	41,390.80	21,912.46	90,087.54	112,000.00	112,000.00
Telephone Expenses - (Landline & Mobile)	5-02-05-020	12,424.00	7,200.00	7,200.00	14,400.00	14,400.00
Repairs & Maint.- Machinery & Equipment	5-02-13-050	-	-	15,000.00	15,000.00	15,000.00
Repairs & Maint-Other Prop., Plant & Equipt	5-02-13-990	-	-	10,000.00	10,000.00	10,000.00
Other Maint & Operating Expenses	5-02-99-990	-	-	5,000.00	5,000.00	5,000.00
Total MOOE		175,204.80	82,612.46	203,787.54	286,400.00	286,400.00
3.0 Capital Outlay						
Office Equipment	1-07-05-020	-	-	-	-	-
Furniture & Fixtures	1-07-07-010	-	-	-	-	-
Total CO		-	-	-	-	-
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Total Appropriation		5,033,650.54	1,348,514.98	3,947,867.39	5,296,382.37	5,369,427.19

Prepared by:

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Reviewed by:

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Approved by:

HON. VALDEMAR M. CHIONG
City Mayor