

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 Legal Officer - (1131)

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	928,906.11	466,305.95	2,486,114.05	2,952,420.00	3,001,440.00
P E R A	5-01-02-010	19,272.73	9,090.91	110,909.09	120,000.00	120,000.00
Representation Allowance	5-01-02-020	47,250.00	32,062.50	102,937.50	135,000.00	135,000.00
Transportation Allowance	5-01-02-030	47,250.00	32,062.50	102,937.50	135,000.00	135,000.00
Clothing/ Uniform Allowance	5-01-02-040	6,000.00	-	30,000.00	30,000.00	30,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140		-	246,035.00	246,035.00	250,120.00
Cash Gift	5-01-02-150		-	25,000.00	25,000.00	25,000.00
GSIS Life & Retirement Insurance	5-01-03-010	116,272.15	62,250.02	292,040.38	354,290.40	360,172.80
Pag-ibig Contributions	5-01-03-020	1,100.00	600.00	5,400.00	6,000.00	6,000.00
Philhealth Contributions	5-01-03-030	13,712.20	9,600.00	56,238.15	65,838.15	77,309.70
ECC Contributions	5-01-03-040	1,100.00	1,500.00	4,500.00	6,000.00	6,000.00
Terminal Leave Benefits	5-01-04-030	35,565.47		-	-	-
Other Personnel Benefits				-	-	-
Monetization of Leave Credits	5-01-04-990		-	221,400.88	221,400.88	171,620.23
Loyalty Award	5-01-04-990-1		-	10,000.00	10,000.00	-
Productivity Enhancement Incentive	5-01-04-990-2		-	25,000.00	25,000.00	25,000.00
Mid-Year Bonus	5-01-04-990-3	92,190.00	92,421.00	153,614.00	246,035.00	250,120.00
Monetary Incentive	5-01-04-990-4		-	-	-	-
Performance Based Bonus	5-01-04-990-5		-	246,035.00	246,035.00	250,120.00
Reserves for Salary Increase	5-01-04-990-6		-	192,962.18	192,962.18	290,574.16
Total PS		1,308,618.66	705,892.88	4,311,123.73	5,017,016.61	5,133,476.89
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	-	-	15,000.00	15,000.00	15,000.00
Trainings & Seminars	5-02-02-010	-	12,000.00	28,000.00	40,000.00	40,000.00
Office Supplies	5-02-03-010	13,165.12	2,922.00	12,078.00	15,000.00	15,000.00
Postage & Deliveries	5-02-05-010	-	-	4,500.00	4,500.00	4,500.00
Telephone Expenses - Mobile	5-02-05-020	7,200.00	3,600.00	10,800.00	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.-OtherProperty,Plant & Equipt	5-02-13-990	-	-	5,000.00	5,000.00	5,000.00
Other Maint. & Operating Expenses	5-02-99-990	-	-	5,000.00	5,000.00	5,000.00
Total MOOE		20,365.12	18,522.00	95,378.00	113,900.00	113,900.00
3.0 Capital Outlay						
Office Equipment	1-07-05-020	-	-	-	-	-
Total CO		-	-	-	-	-
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Total Appropriation		1,328,983.78	724,414.88	4,406,501.73	5,130,916.61	5,247,376.89

Prepared by:

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City Budget Officer

Approved by:

HON. VALDEMAR M. CHIONG
City Mayor