

**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 General Services Officer - (1061)

Object of Expenditures	Account Code	Past Year	Current Year ( 2023)			Budget Year
		2022 Actual	First Semester Actual	Second Semester Estimate	Total	2024 Estimate
<b>1.0 Personal Services</b>						
Salaries & Wages-Regular	5-01-01-010	3,668,312.00	1,378,286.27	3,281,025.73	4,659,312.00	5,526,960.00
P E R A	5-01-02-010	336,000.00	136,909.10	295,090.90	432,000.00	456,000.00
Representation Allowance	5-01-02-020	79,312.50	32,062.50	48,937.50	81,000.00	81,000.00
Transportation Allowance	5-01-02-030	79,312.50	38,812.50	42,187.50	81,000.00	81,000.00
Clothing / Uniform Allowance	5-01-02-040	84,000.00	78,000.00	30,000.00	108,000.00	114,000.00
Overtime Pay	5-01-02-130	17,169.98	21,673.14	53,326.86	75,000.00	75,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	319,184.00	-	388,276.00	388,276.00	460,580.00
Cash Gift	5-01-02-150	70,000.00	-	90,000.00	90,000.00	95,000.00
GSIS Life & Retirement Insurance	5-01-03-010	421,046.40	185,629.56	373,487.88	559,117.44	663,235.20
Pag-ibig Contributions	5-01-03-020	15,400.00	8,300.00	13,300.00	21,600.00	22,800.00
Philhealth Contributions	5-01-03-030	61,190.78	30,597.86	72,826.18	103,424.04	138,558.69
ECC Contributions	5-01-03-040	15,400.00	8,300.00	13,300.00	21,600.00	22,800.00
Other Personnel Benefits:						
Monetization of Leave Credits	5-01-04-990	72,247.84	36,233.15	439,976.80	476,209.95	392,064.48
Loyalty Award	5-01-04-990-1	20,000.00	25,000.00	(10,000.00)	15,000.00	15,000.00
Productivity Enhancement Incentive	5-01-04-990-2	70,000.00	-	90,000.00	90,000.00	95,000.00
Mid-Year Bonus	5-01-04-990-3	318,896.00	258,675.00	129,601.00	388,276.00	460,580.00
Monetary Incentive	5-01-04-990-4	490,000.00	-	-	-	-
Performance Based Bonus	5-01-04-990-5	-	-	388,276.00	388,276.00	460,580.00
Reserves for Salary Increase	5-01-04-990-6	-	-	319,123.66	319,123.66	549,609.50
<b>Total PS</b>		<b>6,137,472.00</b>	<b>2,238,479.08</b>	<b>6,058,736.01</b>	<b>8,297,215.09</b>	<b>9,709,767.87</b>
<b>2.0 Maintenance &amp; Other Operating Expenses</b>						
Travel Expenses	5-02-01-010	27,500.00	7,600.00	92,400.00	100,000.00	100,000.00
Trainings & Seminars	5-02-02-010	-	-	10,000.00	10,000.00	10,000.00
Office Supplies	5-02-03-010	308,749.20	110,530.92	189,469.08	300,000.00	300,000.00
Other Supplies & Materials	5-02-03-990	5,500.00	1,200.00	8,800.00	10,000.00	10,000.00
Postage & Deliveries	5-02-05-010	-	-	3,500.00	3,500.00	3,500.00
Telephone Expenses - (Landline & Mobile)	5-02-05-020	14,832.00	6,600.00	32,800.00	39,400.00	39,400.00
Internet Subscription Expenses	5-02-05-030	2,688.00	-	65,000.00	65,000.00	65,000.00
Other General Services	5-02-12-990	1,129,131.60	413,375.00	1,245,625.00	1,659,000.00	1,745,450.00
Repairs & Maint. - Building & Other Structures	5-02-13-040	654,068.00	342,122.00	357,878.00	700,000.00	700,000.00
Repairs & Maint.- Machinery & Equipment	5-02-13-050	6,000.00	1,095.00	18,905.00	20,000.00	20,000.00
Repairs & Maint.-Other Property,Plant & Equipt	5-02-13-990	-	-	7,500.00	7,500.00	7,500.00
Other Maint. & Operating Expenses	5-02-99-990	36,110.00	18,395.00	1,605.00	20,000.00	20,000.00
<b>Total MOOE</b>		<b>2,184,578.80</b>	<b>900,917.92</b>	<b>2,033,482.08</b>	<b>2,934,400.00</b>	<b>3,020,850.00</b>
<b>3.0 Capital Outlay</b>						
Furniture & Fixtures	1-07-07-010	-	-	-	-	-
<b>Total CO</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4.0 Special Purpose Appropriation</b>						
<b>Total SPA</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriation</b>		<b>8,322,050.80</b>	<b>3,139,397.00</b>	<b>8,092,218.09</b>	<b>11,231,615.09</b>	<b>12,730,617.87</b>

Prepared by:

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