

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		2025		
PROVINCE : CEBU						
CITY/MUNICIPALITY : CITY OF NAGA						
Office / Department : Office of the City Accountant - (1081)						
Object of Expenditures	Account Code	Past Year	Current Year (2024)			Budget Year
		2023 Actual	First Semester Actual	Second Semester Estimate	Total	2025 Estimate
1.0 Personal Services						
Salaries & Wages-Regular	5-01-01-010	4,447,698.00	1,983,688.18	4,084,627.82	6,068,316.00	7,086,840.00
P E R A	5-01-02-010	235,090.91	94,545.45	289,454.55	384,000.00	384,000.00
Representation Allowance	5-01-02-020	81,000.00	33,750.00	47,250.00	81,000.00	91,800.00
Transportation Allowance	5-01-02-030	81,000.00	33,750.00	47,250.00	81,000.00	91,800.00
Clothing / Uniform Allowance	5-01-02-040	54,000.00	69,000.00	27,000.00	96,000.00	112,000.00
Overtime Pay	5-01-02-130	112,947.12	66,577.01	63,422.99	130,000.00	130,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	376,332.00	-	505,693.00	505,693.00	590,570.00
Cash Gift	5-01-02-150	50,000.00	-	80,000.00	80,000.00	80,000.00
GSIS Life & Retirement Insurance	5-01-03-010	533,009.45	259,716.53	468,481.39	728,197.92	850,420.80
Pag-ibig Contributions	5-01-03-020	11,800.00	10,300.00	8,900.00	19,200.00	38,400.00
Philhealth Contributions	5-01-03-030	85,387.78	53,974.28	99,095.02	153,069.30	173,408.10
ECC Contributions	5-01-03-040	11,800.00	5,600.00	13,600.00	19,200.00	19,200.00
Terminal Leave Benefits	5-01-04-030	-	21,376.37	63,623.63	85,000.00	-
Other Personnel Benefits:				-		
Monetization of Leave Credits	5-01-04-990	336,548.38	7,639.51	539,952.94	547,592.45	678,408.16
Loyalty Award	5-01-04-990-1		15,000.00	-	15,000.00	-
Productivity Enhancement Incentive	5-01-04-990-2	45,000.00		80,000.00	80,000.00	80,000.00
Mid-Year Bonus	5-01-04-990-3	375,868.00	354,092.00	151,601.00	505,693.00	590,570.00
Monetary Incentive	5-01-04-990-4	450,000.00		-		
Performance Based Bonus	5-01-04-990-5	-		505,693.00	505,693.00	590,570.00
Reserves for Salary Increase	5-01-04-990-6	-		605,079.28	605,079.28	1,042,510.43
Anniversary Bonus	5-01-04-990-7	-				48,000.00
Medical Allowance	5-01-04-990-8	-				112,000.00
Total PS		7,287,481.64	3,009,009.33	7,680,724.62	10,689,733.95	12,790,497.48
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	87,705.64	15,000.00	75,000.00	90,000.00	90,000.00
Trainings & Seminars	5-02-02-010	73,300.00	51,200.00	33,800.00	85,000.00	85,000.00
Office Supplies	5-02-03-010	156,318.55	25,105.00	154,895.00	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	12,994.00	4,800.00	35,200.00	40,000.00	36,000.00
Repairs & Maint.- Machinery & Equipment	5-02-13-050	3,250.00	-	70,000.00	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		333,568.19	96,105.00	389,195.00	485,300.00	481,300.00
3.0 Capital Outlay						
Furniture & Fixtures	1-07-07-010	-	-	-	-	-
Total CO		-	-	-	-	-
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Totaal Appropriation		7,621,049.83	3,105,114.33	8,069,919.62	11,175,033.95	13,271,797.48

Prepared by:



KELVIN RAY L. ABABA, CPA
City Accountant

Reviewed by:



ROWENA R. ARNOZA
City Budget Officer

Approved by:



HON. VALDEMAR M. CHIONG
City Mayor