

PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE

REGION : VII - CENTRAL VISAYAS

PROVINCE : CEBU

CITY/MUNICIPALITY : CITY OF NAGA

CALENDAR YEAR

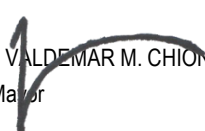
2025

Office / Department : Office of the City Administrator - (1031)

Object of Expenditures	Account Code	Past Year 2023 Actual	Current Year (2024)			Budget Year 2025 Estimate
			First Semester Actual	Second Semester Estimate	Total	
1.0 Personal Services						
Salaries & Wages-Regular	5-01-01-010	2,358,866.59	919,468.00	2,357,564.00	3,277,032.00	4,959,504.00
P E R A	5-01-02-010	108,000.00	40,000.00	176,000.00	216,000.00	264,000.00
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	30,000.00	28,000.00	26,000.00	54,000.00	77,000.00
Overtime Pay	5-01-02-130	9,380.49	1,819.80	23,180.20	25,000.00	25,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	167,176.00	-	273,086.00	273,086.00	413,292.00
Cash Gift	5-01-02-150	20,000.00	-	45,000.00	45,000.00	55,000.00
GSIS Life & Retirement Insurance	5-01-03-010	290,694.20	120,366.72	272,877.12	393,243.84	595,140.48
Pag-ibig Contributions	5-01-03-020	5,700.00	4,400.00	6,400.00	10,800.00	26,400.00
Philhealth Contributions	5-01-03-030	43,277.36	25,044.42	56,817.48	81,861.90	144,569.40
ECC Contributions	5-01-03-040	5,700.00	2,400.00	8,400.00	10,800.00	13,200.00
Terminal Leave Benefit	5-01-04-030	-		260,794.69	260,794.69	260,794.69
Other Personnel Benefits				-		
Monetization of Leave Credits	5-01-04-990	256,013.11	12,404.80	254,933.60	267,338.40	341,100.94
Loyalty Award	5-01-04-990-1	20,000.00		10,000.00	10,000.00	-
Productivity Enhancement Incentive	5-01-04-990-2	20,000.00		45,000.00	45,000.00	55,000.00
Mid-Year Bonus	5-01-04-990-3	215,718.00	167,176.00	105,910.00	273,086.00	413,292.00
Monetary Incentive	5-01-04-990-4	200,000.00		-		
Performance Based Bonus	5-01-04-990-5	-		273,086.00	273,086.00	413,292.00
Reserves for Salary Increase	5-01-04-990-6	-		340,687.73	340,687.73	568,227.44
Anniversary Bonus	5-01-04-990-7	-				33,000.00
Medical Allowance	5-01-04-990-8	-				77,000.00
Total PS		3,912,525.75	1,388,579.74	4,630,236.82	6,018,816.56	8,918,412.95
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	369.00	38,550.00	11,450.00	50,000.00	50,000.00
Trainings & Seminars	5-02-02-010	46,640.00	28,500.00	321,500.00	350,000.00	350,000.00
Office Supplies	5-02-03-010	71,100.13	16,884.25	73,115.75	90,000.00	90,000.00
Telephone Expenses - Mobile	5-02-05-020	12,600.00	7,200.00	14,400.00	21,600.00	36,000.00
Rep. & Maint.- Machinery & Equipment	5-02-13-050	1,100.00	-	15,000.00	15,000.00	15,000.00
Repairs & Maint.-Other Plant & Equipment	5-02-13-990	-	-	4,300.00	4,300.00	4,300.00
Other Maint & Other Operating Expenses	5-02-99-990	107,225.00	-	70,000.00	70,000.00	70,000.00
Total MOOE		239,034.13	91,134.25	509,765.75	600,900.00	615,300.00
2.1 Non-Office Expenditures						
Operations & Maintenance of PESO	1031.1	-	-	-		-
Total Non-Office Expenditures		-	-	-	-	-
3.0 Capital Outlay						
Office Equipment	1-07-05-020	-	-	-	-	-
Total CO		-	-	-	-	-
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Total Appropriation		4,151,559.88	1,479,713.99	5,140,002.57	6,619,716.56	9,533,712.95


ENGR. ARTHUR S. VILLAMOR
City Administrator


ROWENA F. ARNOZA
City Budget Officer


HON. VALDEMAR M. CHIONG
City Mayor