

PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE

REGION : VII - CENTRAL VISAYAS
PROVINCE : CEBU
CITY/MUNICIPALITY : CITY OF NAGA

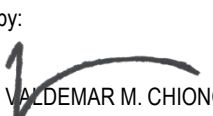
CALENDAR YEAR : 2025

Office / Department : Office of the City Budget Officer - (1071)

Object of Expenditures	Account Code	Past Year	Current Year (2024)			Budget Year
		2023 Actual	First Semester Actual	Second Semeste Estimate	Total	2025 Estimate
1.0 Personal Services						
Salaries & Wages-Regular	5-01-01-010	1,853,614.44	879,294.59	2,001,329.41	2,880,624.00	3,345,924.00
P E R A	5-01-02-010	116,363.65	50,000.00	142,000.00	192,000.00	192,000.00
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	35,000.00	13,000.00	48,000.00	56,000.00
Overtime Pay	5-01-02-130		5,807.91	19,192.09	25,000.00	25,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	157,924.00	-	240,052.00	240,052.00	278,827.00
Cash Gift	5-01-02-150	25,000.00	-	40,000.00	40,000.00	40,000.00
GSIS Life & Retirement Insurance	5-01-03-010	215,393.53	115,348.98	230,325.90	345,674.88	401,510.88
Pag-ibig Contributions	5-01-03-020	5,700.00	5,500.00	4,100.00	9,600.00	19,200.00
Philhealth Contributions	5-01-03-030	32,136.14	23,990.76	48,443.64	72,434.40	79,333.80
ECC Contributions	5-01-03-040	5,700.00	3,000.00	6,600.00	9,600.00	9,600.00
Terminal leave Benefit	5-01-04-030	40,829.38	-	-	-	
Other Personnel Benefits:				-		
Monetization of Leave Credits	5-01-04-990	58,415.10	-	250,219.39	250,219.39	298,892.82
Loyalty Award	5-01-04-990-1	10,000.00		-	-	-
Productivity Enhancement Incentive	5-01-04-990-2	25,000.00		40,000.00	40,000.00	40,000.00
Mid-Year Bonus	5-01-04-990-3	144,611.00	163,967.00	76,085.00	240,052.00	278,827.00
Monetary Incentive	5-01-04-990-4	250,000.00		-		
Performance Based Bonus	5-01-04-990-5	-		240,052.00	240,052.00	278,827.00
Reserves for Salary Increase	5-01-04-990-6	-		287,718.52	287,718.52	496,511.98
Anniversary Bonus	5-01-04-990-7	-				24,000.00
Medical Allowance	5-01-04-990-8	-				56,000.00
Total PS		3,132,687.24	1,349,409.24	3,733,617.95	5,083,027.19	6,104,054.48
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	37,195.00	1,740.00	58,260.00	60,000.00	60,000.00
Trainings & Seminars	5-02-02-010	51,800.00	45,600.00	24,400.00	70,000.00	70,000.00
Office Supplies	5-02-03-010	54,039.18	6,477.00	105,523.00	112,000.00	112,000.00
Telephone Expenses - (Landline & Mobile)	5-02-05-020	14,400.00	5,400.00	9,000.00	14,400.00	24,000.00
Repairs & Maint.- Machinery & Equipment	5-02-13-050	2,350.00	-	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		159,784.18	59,217.00	227,183.00	286,400.00	296,000.00
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		3,292,471.42	1,408,626.24	3,960,800.95	5,369,427.19	6,400,054.48

Prepared by:  ROWENA R. ARNOZA, CPA

Reviewed by:  ROWENA R. ARNOZA

Approved by:  HON. VALDEMAR M. CHIONG

City Budget Officer

City Budget Officer

City Mayor