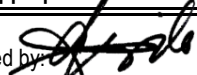



**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

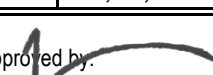
REGION : VII - CENTRAL VISAYAS **CALENDAR YEAR :** 2025
PROVINCE : CEBU
CITY/MUNICIPALITY : CITY OF NAGA


Office / Department : Office of the City Engineer - (8751)

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	8,897,224.18	4,220,527.38	7,781,992.62	12,002,520.00	13,976,004.00
P E R A	5-01-02-010	674,818.18	305,818.18	678,181.82	984,000.00	984,000.00
Representation Allowance	5-01-02-020	135,000.00	49,500.00	85,500.00	135,000.00	156,600.00
Transportation Allowance	5-01-02-030	135,000.00	49,500.00	85,500.00	135,000.00	156,600.00
Clothing / Uniform Allowance	5-01-02-040	174,000.00	209,000.00	37,000.00	246,000.00	287,000.00
Overtime Pay	5-01-02-130	45,483.02	24,755.08	50,244.92	75,000.00	75,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	745,592.00	-	1,000,210.00	1,000,210.00	1,164,667.00
Cash Gift	5-01-02-150	145,000.00	-	205,000.00	205,000.00	205,000.00
GSIS Life & Retirement Insurance	5-01-03-010	1,075,399.17	551,047.98	889,254.42	1,440,302.40	1,677,120.48
Pag-ibig Contribution	5-01-03-020	34,700.00	33,600.00	15,600.00	49,200.00	98,400.00
Philhealth Contributions	5-01-03-030	173,478.28	114,465.40	184,544.30	299,009.70	343,378.20
ECC Contributions	5-01-03-040	34,800.00	18,300.00	30,900.00	49,200.00	49,200.00
Terminal Leave Pay	5-01-04-030	-	-	1,222,176.27	1,222,176.27	1,405,502.71
Other Personnel Benefits						
Monetization of Leave Credits	5-01-04-990	433,654.14	252,451.20	884,658.69	1,137,109.89	1,333,521.41
Loyalty Award	5-01-04-990-1	25,000.00	10,000.00	30,000.00	40,000.00	15,000.00
Productivity Enhancement Incentive	5-01-04-990-2	145,000.00	-	205,000.00	205,000.00	205,000.00
Mid-Year Bonus	5-01-04-990-3	747,229.00	735,311.00	264,899.00	1,000,210.00	1,164,667.00
Monetary Incentive	5-01-04-990-4	1,450,000.00		-		-
Performance Based Bonus	5-01-04-990-5	-		1,000,210.00	1,000,210.00	1,164,667.00
Reserves for Salary Increase	5-01-04-990-6	-		1,273,508.90	1,273,508.90	2,049,983.64
Anniversary Bonus	5-01-04-990-7	-				123,000.00
Medical Allowance	5-01-04-990-8	-				287,000.00
Total PS		15,071,377.97	6,574,276.22	15,924,380.93	22,498,657.15	26,921,311.44
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	-		50,000.00	50,000.00	50,000.00
Trainings & Seminars	5-02-02-010	16,000.00		20,000.00	20,000.00	20,000.00
Office Supplies	5-02-03-010	143,557.98	37,762.75	142,237.25	180,000.00	180,000.00
Postage & Deliveries	5-02-05-010	-		2,700.00	2,700.00	2,700.00
Telephone Expenses - Mobile	5-02-05-020	14,400.00	7,200.00	7,200.00	14,400.00	24,000.00
Other General Services	5-02-12-990	289,106.00	59,033.75	887,541.25	946,575.00	1,052,100.00
Repairs & Maint-Buildings & Other Structures	5-02-13-040	1,473,863.96	77,810.00	1,922,790.00	2,000,600.00	2,000,600.00
Repairs & Maint-Infrastructure Assets (Drainage)	5-02-13-030	15,725.00		250,000.00	250,000.00	250,000.00
Repairs & Maint. - Machinery & Equipment	5-02-13-050	15,026.00	2,100.00	22,900.00	25,000.00	25,000.00
Repairs & Maint.-Other Property, Plant & Equipt	5-02-13-990	-		10,000.00	10,000.00	10,000.00
Other Maint. & Operating Expenses	5-02-99-990	37,162.00		100,000.00	100,000.00	100,000.00
Total MOOE		2,004,840.94	183,906.50	3,415,368.50	3,599,275.00	3,714,400.00
3.0 Capital Outlay						
Total CO		-	-	-	-	-
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Total Appropriation		17,076,218.91	6,758,182.72	19,339,749.43	26,097,932.15	30,635,711.44


Prepared by: 

Reviewed by: 

Approved by: 

ENGR.  ALPHA P. ALOJADO
City Engineer

ROWENA  R. ARNOZA
City Budget Officer

HON.  VALDEMAR M. CHIONG
City Mayor