

**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 Environment & Natural Resources Officer - (8731)

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	1,465,238.18	620,213.00	2,657,815.00	3,278,028.00	3,825,300.00
P E R A	5-01-02-010	113,454.55	40,000.00	224,000.00	264,000.00	264,000.00
Clothing / Uniform Allowance	5-01-02-040	30,000.00	28,000.00	38,000.00	66,000.00	77,000.00
Overtime Pay	5-01-02-130	-	-	30,000.00	30,000.00	30,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	124,402.70	-	273,169.00	273,169.00	318,775.00
Cash Gift	5-01-02-150	24,500.00	-	55,000.00	55,000.00	55,000.00
GSIS Life & Retirement Insurance	5-01-03-010	176,264.28	81,191.52	312,171.84	393,363.36	459,036.00
Pag-ibig Contribution	5-01-03-020	5,700.00	4,400.00	8,800.00	13,200.00	26,400.00
Philhealth Contributions	5-01-03-030	29,377.38	16,914.84	65,035.86	81,950.70	95,632.50
ECC Contributions	5-01-03-040	5,700.00	2,400.00	10,800.00	13,200.00	13,200.00
Terminal Leave Benefits	5-01-04-030	16,788.47	-	216,630.76	216,630.76	216,630.76
Other Personnel Benefits				-	-	-
Monetization of Leave Credits	5-01-04-990	66,104.67	-	218,135.58	218,135.58	254,500.83
Loyalty Bonus	5-01-04-990-1	-	-	-	-	-
Productivity Enhancement Incentive	5-01-04-990-2	20,000.00	-	55,000.00	55,000.00	55,000.00
Mid-Year Bonus	5-01-04-990-3	125,734.00	112,766.00	160,403.00	273,169.00	318,775.00
Monetary Incentive	5-01-04-990-4	200,000.00	-	-	-	-
Performance Based Bonus	5-01-04-990-5	-	-	273,169.00	273,169.00	318,775.00
Reserves for Salary Increase	5-01-04-990-6	-	-	330,240.92	330,240.92	587,171.36
Anniversary Bonus	5-01-04-990-7	-	-	-	-	33,000.00
Medical Allowance	5-01-04-990-8	-	-	-	-	77,000.00
Total PS		2,403,264.23	905,885.36	4,928,370.97	5,834,256.33	7,025,196.45
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	7,118.00	-	-	15,000.00	15,000.00
Trainings & Seminars	5-02-02-010	19,935.00	-	20,000.00	20,000.00	20,000.00
Office Supplies	5-02-03-010	46,109.32	18,104.75	36,895.25	55,000.00	120,000.00
Environmental Services-Solid Waste Mgt.	5-02-12-010	17,086,598.47	10,372,553.97	11,127,446.03	21,500,000.00	30,350,000.00
Environmental Services-Medical Waste Mgt.	5-02-12-010-1	-	-	-	-	-
Other General Services	5-02-12-990	889,374.00	346,238.87	1,693,861.13	2,040,100.00	2,243,725.00
Repairs & Maint. - Buildings & Other Structures	5-02-13-040	-	-	100,000.00	100,000.00	100,000.00
Reparis & Maint. - Machinery & Equipment	5-02-13-050	9,720.00	784.00	19,216.00	20,000.00	20,000.00
Repairs & Maint.-Other Property, Plant & Equipt	5-02-13-990	-	-	10,000.00	10,000.00	-
Other Maint. & Operating Expenses	5-02-99-990	2,800.00	34,970.49	(29,970.49)	5,000.00	5,000.00
Total MOOE		18,061,654.79	10,772,652.08	12,977,447.92	23,765,100.00	32,873,725.00
2.1 Non-Office Expenditures						
Operations & Maint. Of Septage Plant	5-02-99-990-1	432,980.05	-	450,000.00	450,000.00	450,000.00
Operations & Maint. Of Septage Plant -PY		-	-	-	-	-
Total Non-Office Expenditures		432,980.05	-	450,000.00	450,000.00	450,000.00
3.0 Capital Outlay						
Total Capital Outlay		-	-	-	-	-
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Total Appropriation		20,897,899.07	11,678,537.44	18,355,818.89	30,049,356.33	40,348,921.45

Prepared by:

ENGR. ARTHUR S. WILLAMOR
Officer-in-Charge

Reviewed by:

ROWENA R. ARNOZA
City Budget Officer

Approved by:

HON. VALDEMAR M. CHIONG
City Mayor