

**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 Legal Officer - (1131)

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	1,067,042.45	905,454.00	2,095,986.00	3,001,440.00	3,484,104.00
P E R A	5-01-02-010	23,090.91	30,000.00	90,000.00	120,000.00	120,000.00
Representation Allowance	5-01-02-020	79,312.50	33,750.00	101,250.00	135,000.00	156,600.00
Transportation Allowance	5-01-02-030	79,312.50	33,750.00	101,250.00	135,000.00	156,600.00
Clothing/ Uniform Allowance	5-01-02-040		14,000.00	16,000.00	30,000.00	35,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	92,421.00	-	250,120.00	250,120.00	290,342.00
Cash Gift	5-01-02-150	5,000.00	-	25,000.00	25,000.00	25,000.00
GSIS Life & Retirement Insurance	5-01-03-010	128,793.14	118,602.36	241,570.44	360,172.80	418,092.48
Pag-ibig Contributions	5-01-03-020	1,200.00	3,300.00	2,700.00	6,000.00	12,000.00
Philhealth Contributions	5-01-03-030	19,200.00	24,736.06	52,573.64	77,309.70	84,940.20
ECC Contributions	5-01-03-040	1,200.00	1,800.00	4,200.00	6,000.00	6,000.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
Other Personnel Benefits						
Monetization of Leave Credits	5-01-04-990	-		171,620.23	171,620.23	300,585.58
Loyalty Award	5-01-04-990-1	-		-	-	-
Productivity Enhancement Incentive	5-01-04-990-2	5,000.00		25,000.00	25,000.00	25,000.00
Mid-Year Bonus	5-01-04-990-3	92,421.00	164,907.00	85,213.00	250,120.00	290,342.00
Monetary Incentive	5-01-04-990-4	50,000.00		-	-	-
Performance Based Bonus	5-01-04-990-5			250,120.00	250,120.00	290,342.00
Reserves for Salary Increase	5-01-04-990-6			290,574.16	290,574.16	523,002.06
Anniversary Bonus	5-01-04-990-7					15,000.00
Medical Allowance	5-01-04-990-8					35,000.00
Total PS		1,643,993.50	1,330,299.42	3,803,177.47	5,133,476.89	6,267,950.32
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	-		15,000.00	15,000.00	15,000.00
Trainings & Seminars	5-02-02-010	12,000.00		40,000.00	40,000.00	60,000.00
Office Supplies	5-02-03-010	9,776.13	950.00	14,050.00	15,000.00	34,200.00
Postage & Deliveries	5-02-05-010	-	555.00	3,945.00	4,500.00	4,000.00
Telephone Expenses - Mobile	5-02-05-020	13,200.00	7,200.00	7,200.00	14,400.00	36,000.00
Repairs & Maint.- Machinery & Equipment	5-02-13-050	-		15,000.00	15,000.00	5,000.00
Repairs & Maint.-OtherProperty,Plant & Equipt	5-02-13-990	-		5,000.00	5,000.00	5,000.00
Other Maint. & Operating Expenses	5-02-99-990	5,000.00		5,000.00	5,000.00	5,000.00
Total MOOE		39,976.13	8,705.00	105,195.00	113,900.00	164,200.00
3.0 Capital Outlay						
Office Equipment	1-07-05-020	-	-	-	-	-
Total CO		-	-	-	-	-
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Total Appropriation		1,683,969.63	1,339,004.42	3,908,372.47	5,247,376.89	6,432,150.32

Prepared by:

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Approved by:

HON. VALDEMAR M. CHIONG
City Mayor