

**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 Planning & Development Coordinator - (1041)

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	4,079,481.36	1,861,145.09	4,079,586.91	5,940,732.00	6,908,760.00
P E R A	5-01-02-010	286,000.00	107,000.00	277,000.00	384,000.00	384,000.00
Representation Allowance	5-01-02-020	74,250.00	33,750.00	101,250.00	135,000.00	156,600.00
Transportation Allowance	5-01-02-030	74,250.00	33,750.00	101,250.00	135,000.00	156,600.00
Clothing/ Uniform Allowance	5-01-02-040	72,000.00	76,000.00	20,000.00	96,000.00	112,000.00
Overtime Pay	5-01-02-130	24,709.93	21,357.53	128,642.47	150,000.00	150,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	358,994.00	-	495,061.00	495,061.00	575,730.00
Cash Gift	5-01-02-150	60,000.00	-	80,000.00	80,000.00	80,000.00
GSIS Life & Retirement Insurance	5-01-03-010	507,778.25	243,499.93	469,387.91	712,887.84	829,051.20
Pag-ibig Contributions	5-01-03-020	14,300.00	11,500.00	7,700.00	19,200.00	38,400.00
Philhealth Contributions	5-01-03-030	78,996.60	49,873.50	97,591.50	147,465.00	166,697.10
ECC Contributions	5-01-03-040	14,300.00	6,300.00	12,900.00	19,200.00	19,200.00
Other Personnel Benefits				-		
Monetization of Leave Credits	5-01-04-990	245,108.07	-	552,201.84	552,201.84	642,444.84
Loyalty Bonus	5-01-04-990-1	20,000.00	5,000.00	15,000.00	20,000.00	5,000.00
Productivity Enhancement Incentive	5-01-04-990-2	60,000.00	-	80,000.00	80,000.00	80,000.00
Mid-Year Bonus	5-01-04-990-3	351,452.00	336,836.00	158,225.00	495,061.00	575,730.00
Monetary Incentive	5-01-04-990-4	600,000.00	-	-		
Performance Based Bonus	5-01-04-990-5	-	-	495,061.00	495,061.00	575,730.00
Reserves for Salary Increase	5-01-04-990-6	-	-	605,450.66	605,450.66	1,049,135.20
Anniversary Bonus	5-01-04-990-7	-	-			48,000.00
Medical Allowance	5-01-04-990-8	-	-			112,000.00
Total PS		6,921,620.21	2,786,012.05	7,776,308.29	10,562,320.34	12,665,078.33
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	-	-	70,000.00	70,000.00	70,000.00
Trainings & Seminars	5-02-02-010	28,400.00	-	30,000.00	30,000.00	30,000.00
Office Supplies	5-02-03-010	185,509.27	22,413.00	202,587.00	225,000.00	225,000.00
Telephone Expenses - Landline & 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	444,038.33	191,141.28	966,658.72	1,157,800.00	1,293,600.00
Repairs & Maint.- Machinery & Equipment	5-02-13-050	4,530.00	-	20,000.00	20,000.00	20,000.00
Repairs & Maint.-OtherProperty,Plant & Equipt	5-02-13-990	-	-	15,000.00	15,000.00	15,000.00
Other Maintenance & Operating Expenses	5-02-99-990	25,412.20	8,985.70	41,014.30	50,000.00	50,000.00
Total MOOE		702,289.80	229,739.98	1,352,460.02	1,582,200.00	1,727,600.00
3.0 Capital Outlay						
Furniture & Fixtures	1-07-07-010	-	-	-	-	-
Total CO		-	-	-	-	-
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Total Appropriation		7,623,910.01	3,015,752.03	9,128,768.31	12,144,520.34	14,392,678.33

Prepared by:

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