

**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 Social Welfare and Development Officer - (7611)

Object of Expenditures	Account Code	Past Year	Current Year ( 2024)			Budget Year
		2023 Actual	First Semester Actual	Second Semester Estimate	Total	2025 Estimate
<b>1.0 Personal Services</b>						
Salaries & Wages-Regular	5-01-01-010	3,577,260.41	1,395,805.31	3,667,366.69	5,063,172.00	5,925,864.00
P E R A	5-01-02-010	208,818.18	61,090.90	250,909.10	312,000.00	312,000.00
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	48,000.00	42,000.00	36,000.00	78,000.00	91,000.00
Subsistence Allowance	5-01-02-050	-	27,100.00	206,900.00	234,000.00	234,000.00
Hazard Pay	5-01-02-110	404,217.24	160,236.73	852,397.67	1,012,634.40	1,185,172.80
Year-End Bonus / 13th Month Pay	5-01-02-140	275,636.00	-	421,931.00	421,931.00	493,822.00
Cash Gift	5-01-02-150	35,000.00	-	65,000.00	65,000.00	65,000.00
GSIS Life & Retirement Insurance	5-01-03-010	413,321.95	189,838.53	417,742.11	607,580.64	711,103.68
Pag-ibig Contributions	5-01-03-020	9,200.00	7,700.00	7,900.00	15,600.00	31,200.00
Philhealth Contributions	5-01-03-030	65,857.58	39,961.11	88,439.49	128,400.60	144,925.80
ECC Contributions	5-01-03-040	9,200.00	4,200.00	11,400.00	15,600.00	15,600.00
Terminal Leave Benefits	5-01-04-030	-	-	319,395.87	319,395.87	-
Other Personnel Benefits:				-		
Monetization Leave Credits	5-01-04-990	111,784.51	22,840.45	411,330.23	434,170.68	508,276.84
Loyalty Award	5-01-04-990-1	-	-	-	-	10,000.00
Productivity Enhancement Incentive	5-01-04-990-2	35,000.00	-	65,000.00	65,000.00	65,000.00
Mid-Year Bonus	5-01-04-990-3	291,535.00	241,994.00	179,937.00	421,931.00	493,822.00
Monetary Incentive	5-01-04-990-4	350,000.00	-	-	-	-
Performance Based Bonus	5-01-04-990-5	-	-	421,931.00	421,931.00	493,822.00
Reserves for Salary Increase	5-01-04-990-6	-	-	586,700.83	586,700.83	886,180.81
Anniversary Bonus	5-01-04-990-7	-	-	-	-	39,000.00
Medical Allowance	5-01-04-990-8	-	-	-	-	91,000.00
Total PS		<b>5,996,830.87</b>	<b>2,260,267.03</b>	<b>8,104,781.00</b>	<b>10,365,048.03</b>	<b>11,980,389.93</b>
<b>2.1 Maintenance &amp; Other Operating Expenses</b>						
Travel Expenses	5-02-01-010	81,486.30	89,965.10	34.90	90,000.00	90,000.00
Trainings & Seminars	5-02-02-010	70,438.36	13,000.00	87,000.00	100,000.00	100,000.00
Office Supplies	5-02-03-010	113,210.95	26,930.00	103,070.00	130,000.00	130,000.00
Telephone Expenses - Mobile	5-02-05-020	14,400.00	7,200.00	100,800.00	108,000.00	117,600.00
Internet Subscription Services	5-02-05-030	133,542.87	61,525.92	118,474.08	180,000.00	180,000.00
Other General Services	5-02-12-990	1,414,251.20	652,864.33	2,353,810.67	3,006,675.00	4,267,900.00
Repairs & Maint-Buildings & Other Structures	5-02-13-040	-	-	60,000.00	60,000.00	60,000.00
Repairs & Maint. - Machinery & Equipt	5-02-13-050	1,100.00	1,700.00	248,300.00	250,000.00	250,000.00
Repairs & Maint.-Other Property,Plant & Equipt	5-02-13-990	-	-	15,000.00	15,000.00	15,000.00
Other Maint. & Operating Expenses	5-02-99-990	48,282.00	23,500.00	34,500.00	58,000.00	58,000.00
Day Care Services	5-02-99-990-1	432,982.88	263,911.93	549,488.07	813,400.00	935,200.00
Total MOOE		<b>2,309,694.56</b>	<b>1,140,597.28</b>	<b>3,670,477.72</b>	<b>4,811,075.00</b>	<b>6,203,700.00</b>
<b>2.2 Non-Office Expenditures</b>						
Donations - AICS	5-02-99-080	23,692,936.25	14,279,117.39	10,720,882.61	25,000,000.00	30,000,000.00
Emergency Shelter	5-02-99-080-2	28,000.00	-	100,000.00	100,000.00	100,000.00
Aid to Senior Citizens	5-02-99-080-4	36,715,075.00	412,803.00	41,168,437.00	41,581,240.00	41,819,760.00
Sustainability of ECCD Program	5-02-99-080-6	1,024,255.00	381,329.63	1,263,510.37	1,644,840.00	1,806,960.00
PPAs for Differently Abled Persons / PWDs including YE benefits	5-02-99-080-7	8,189,709.75	48,140.00	10,413,497.90	10,461,637.90	11,392,800.00
PPAs -CenterOfNagahanonChildren w/Sp.Needs	5-02-99-080-8	620,146.46	316,767.44	917,632.56	1,234,400.00	1,680,930.00

Object of Expenditures	Account Code	Past Year	Current Year ( 2024)			Budget Year
		2023 Actual	First Semester Actual	Second Semester Estimate	Total	2025 Estimate
4P's Program	5-02-99-080-9	29,700.00	10,620.00	139,380.00	150,000.00	450,000.00
Child Placement Services /Alternative Child C	5-02-99-080-10	86,456.00	227,410.00	97,590.00	325,000.00	545,000.00
RRCY - PY	5-02-99-080-10-A	-		-		
Solo Parents Programs & Activities including Year-end benefits	5-02-99-080-11	3,237,460.00		18,000,000.00	18,000,000.00	19,153,840.00
Maint. of PDAO & Crisis Center for Women	5-02-99-990-2	277,286.75	167,734.90	476,905.10	644,640.00	800,000.00
Operations of Naga Youth Holding Center	5-02-99-990-4	691,432.32	319,260.00	680,740.00	1,000,000.00	1,330,000.00
Youth Welfare PPAs	5-02-99-990-6	236,011.00	149,600.00	150,400.00	300,000.00	300,000.00
Women's Empowerment/Council for Women	5-02-99-990-7	848,297.00	471,055.00	667,145.00	1,138,200.00	1,791,160.00
LCPC PPAs						260,400.00
Other Social Services:				-		
<i>Peer Group Services</i>	5-02-99-990-8	81,400.00	138,660.00	161,340.00	300,000.00	300,000.00
<i>Foster Care Services</i>	5-02-99-990-9	28,400.00		50,000.00	50,000.00	-
<i>SDEC for Out-of School Youth streetchildren</i>	5-02-99-990-10	106,600.00		108,000.00	108,000.00	108,000.00
<i>Community Based Services for Child Labor</i>	5-02-99-990-11	23,645.00		50,000.00	50,000.00	50,000.00
<i>Food Provision to affected families &amp; Hot Meals during disasters for families, children and emergency responders</i>	5-02-99-990-12	-		900,000.00	900,000.00	1,118,000.00
<i>Assistance to trafficked Persons</i>	5-02-99-990-13	47,006.00		100,000.00	100,000.00	100,000.00
<i>Assistance to Indigenous People</i>	5-02-99-990-14	-		25,000.00	25,000.00	25,000.00
<i>Operations of Child Minding Center</i>	5-02-99-990-15	-		-	-	100,000.00
Total Non-Office Expenditures		<b>75,963,816.53</b>	<b>16,922,497.36</b>	<b>86,190,460.54</b>	<b>103,112,957.90</b>	<b>113,231,850.00</b>
<b>3.0 Capital Outlay</b>						
Office Equipment	1-07-05-020	-	-	-	-	-
Total CO		-	-	-	-	-
<b>4.0 Special Purpose Appropriations</b>						
Total SPA		-	-	-	-	-
<b>Total Appropriation</b>		<b>84,270,341.96</b>	<b>20,323,361.67</b>	<b>97,965,719.26</b>	<b>118,289,080.93</b>	<b>131,415,939.93</b>

Prepared by:

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