

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 Treasurer - (1091)

Object of Expenditures	Account Code	Past Year 2023 Actual	Current Year (2024)			Budget Year 2025 Estimate
			First Semester Actual	Second Semester Estimate	Total	
1.0 Personal Services						
Salaries & Wages-Regular	5-01-01-010	5,314,247.68	2,105,592.50	5,322,659.50	7,428,252.00	8,660,136.00
P E R A	5-01-02-010	308,000.00	116,636.37	339,363.63	456,000.00	456,000.00
Representation Allowance	5-01-02-020	81,000.00	18,562.50	116,437.50	135,000.00	156,600.00
Transportation Allowance	5-01-02-030	81,000.00	18,562.50	116,437.50	135,000.00	156,600.00
Clothing / Uniform Allowance	5-01-02-040	72,000.00	89,000.00	25,000.00	114,000.00	133,000.00
Overtime Pay	5-01-02-130	31,009.32	61,642.88	58,357.12	120,000.00	120,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	452,359.00	-	619,021.00	619,021.00	721,678.00
Cash Gift	5-01-02-150	65,000.00	-	95,000.00	95,000.00	95,000.00
GSIS Life & Retirement Insurance	5-01-03-010	637,511.23	275,720.76	615,669.48	891,390.24	1,039,216.32
Pag-ibig Contributions	5-01-03-020	15,400.00	12,700.00	10,100.00	22,800.00	45,600.00
Philhealth Contributions	5-01-03-030	103,268.04	57,441.75	130,538.25	187,980.00	214,341.00
ECC Contributions	5-01-03-040	15,400.00	7,000.00	15,800.00	22,800.00	22,800.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
Other Personnel Benefits:						
Monetization of Leave Credits	5-01-04-990	301,092.36	-	678,137.07	678,137.07	645,777.36
Loyalty Award	5-01-04-990-1	20,000.00		-	-	-
Productivity Enhancement Incentive	5-01-04-990-2	65,000.00		95,000.00	95,000.00	95,000.00
Mid-Year Bonus	5-01-04-990-3	452,256.00	336,108.00	282,913.00	619,021.00	721,678.00
Monetary Incentive	5-01-04-990-4	650,000.00		-		
Performance Based Bonus	5-01-04-990-5	-		619,021.00	619,021.00	721,678.00
Reserves for Salary Increase	5-01-04-990-6	-		734,305.34	734,305.34	1,279,091.22
Anniversary Bonus	5-01-04-990-7	-				57,000.00
Medical Allowance	5-01-04-990-8					133,000.00
Total PS		8,664,543.63	3,098,967.26	9,873,760.39	12,972,727.65	15,474,195.90
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	239,345.00	3,401.00	91,599.00	95,000.00	100,000.00
Trainings & Seminars	5-02-02-010	156,000.00	44,000.00	131,000.00	175,000.00	200,000.00
Office Supplies	5-02-03-010	320,450.98	34,326.50	415,673.50	450,000.00	750,000.00
Other Supplies & Materials	5-02-03-990	-		480,000.00	480,000.00	-
Accountable Forms w/ Face Value	5-02-03-020	446,000.00	239,000.00	761,000.00	1,000,000.00	1,500,000.00
Postage & Deliveries	5-02-05-010	-		27,000.00	27,000.00	10,000.00
Telephone Expenses - (Landline & Mobile)	5-02-05-020	14,400.00	3,600.00	36,400.00	40,000.00	42,000.00
Other General Services	5-02-12-990	1,309,144.57	677,185.95	825,114.05	1,502,300.00	1,665,200.00
Repairs & Maint- Machinery & Equipment	5-02-13-050	-	14,300.00	60,700.00	75,000.00	50,000.00
Repairs & Maint.-Other Property,Plant & Equipt	5-02-13-990	-		10,000.00	10,000.00	30,000.00
Fidelity Bond	5-02-16-020	249,750.00	280,186.64	19,813.36	300,000.00	360,000.00
Other Maint. & Operating Expenses	5-02-99-990	7,160.00		25,000.00	25,000.00	25,000.00
Total MOOE		2,742,250.55	1,296,000.09	2,883,299.91	4,179,300.00	4,732,200.00
2.1 Non-Office Expenditures						
Election Expenses	5-02-99-990-1	750,827.51		-	-	3,000,000.00
Revenue Code Revision	5-02-99-990-2	-		500,000.00	500,000.00	-
Total Non-Office Expenditures		750,827.51	-	500,000.00	500,000.00	3,000,000.00
3.0 Capital Outlay						
Office Equipment	1-07-05-020	-	-	-	-	-
Total CO		-	-	-	-	-

Object of Expenditures	Account Code	Past Year 2023 Actual	Current Year (2024)			Budget Year 2025 Estimate
			First Semester Actual	Second Semester Estimate	Total	
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Total Appropriation		12,157,621.69	4,394,967.35	13,257,060.30	17,652,027.65	23,206,395.90

Prepared by:

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OIC- City Treasurer

Reviewed by:

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City Budget Officer

Approved by:

HON. VALDEMAR M. CHIONG
City Mayor