

PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE

REGION : VII - CENTRAL VISAYAS
PROVINCE : CEBU
CITY/MUNICIPALITY : CITY OF NAGA

CALENDAR YEAR : 2025

Office / Department : Office of the General Services Officer - (1061)

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	2,914,865.77	1,273,734.50	4,253,225.50	5,526,960.00	6,430,176.00
P E R A	5-01-02-010	322,909.10	130,000.00	326,000.00	456,000.00	456,000.00
Representation Allowance	5-01-02-020	79,312.50	33,750.00	47,250.00	81,000.00	91,800.00
Transportation Allowance	5-01-02-030	79,312.50	33,750.00	47,250.00	81,000.00	91,800.00
Clothing / Uniform Allowance	5-01-02-040	78,000.00	84,000.00	30,000.00	114,000.00	133,000.00
Overtime Pay	5-01-02-130	53,797.92	29,736.04	45,263.96	75,000.00	75,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	232,304.00	-	460,580.00	460,580.00	535,848.00
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	356,074.32	167,508.60	495,726.60	663,235.20	771,621.12
Pag-ibig Contributions	5-01-03-020	16,300.00	14,400.00	8,400.00	22,800.00	45,600.00
Philhealth Contributions	5-01-03-030	59,005.32	34,897.60	103,661.09	138,558.69	156,346.92
ECC Contributions	5-01-03-040	16,300.00	7,900.00	14,900.00	22,800.00	22,800.00
Other Personnel Benefits:						
Monetization of Leave Credits	5-01-04-990	86,408.64	20,751.29	371,313.19	392,064.48	389,344.73
Loyalty Award	5-01-04-990-1	25,000.00		15,000.00	15,000.00	30,000.00
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	258,675.00	230,313.00	230,267.00	460,580.00	535,848.00
Monetary Incentive	5-01-04-990-4	650,000.00	-	-		
Performance Based Bonus	5-01-04-990-5	-	-	460,580.00	460,580.00	535,848.00
Reserves for Salary Increase	5-01-04-990-6	-	-	549,609.50	549,609.50	960,897.90
Anniversary Bonus	5-01-04-990-7	-	-			57,000.00
Medical Allowance	5-01-04-990-8	-	-			133,000.00
Total PS		5,358,265.07	2,060,741.03	7,649,026.84	9,709,767.87	11,641,930.66
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	28,160.00	-	100,000.00	100,000.00	100,000.00
Trainings & Seminars	5-02-02-010	20,520.00	7,500.00	2,500.00	10,000.00	10,000.00
Office Supplies	5-02-03-010	298,151.97	83,350.80	216,649.20	300,000.00	300,000.00
Other Supplies & Materials	5-02-03-990	1,200.00	-	10,000.00	10,000.00	10,000.00
Postage & Deliveries	5-02-05-010	-	-	3,500.00	3,500.00	3,500.00
Telephone Expenses - (Landline & Mobile)	5-02-05-020	13,800.00	10,800.00	28,600.00	39,400.00	24,000.00
Internet Subscription Expenses	5-02-05-030	-	-	65,000.00	65,000.00	65,000.00
Other General Services	5-02-12-990	847,745.80	367,963.63	1,377,486.37	1,745,450.00	1,953,700.00
Repairs & Maint. - Building & Other Structures	5-02-13-040	561,492.50	307,171.00	392,829.00	700,000.00	700,000.00
Repairs & Maint.- Machinery & Equipment	5-02-13-050	1,095.00	4,871.00	15,129.00	20,000.00	20,000.00
Repairs & Maint.-Other Property,Plant & Equipt	5-02-13-990	-		7,500.00	7,500.00	7,500.00
Other Maint. & Operating Expenses	5-02-99-990	41,195.00	3,923.00	16,077.00	20,000.00	20,000.00
Total MOOE		1,813,360.27	785,579.43	2,235,270.57	3,020,850.00	3,213,700.00
3.0 Capital Outlay						
Furniture & Fixtures	1-07-07-010	-	-	-	-	-
Total CO		-	-	-	-	-
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Total Appropriation		7,171,625.34	2,846,320.46	9,884,297.41	12,730,617.87	14,855,630.66

Prepared by: GINEVEVE V. LAPUT
City General Services Officer - Designate

Reviewed by: ROWENA R. ARNOZA
City Budget Officer

Approved by: HON. ALDEMAR M. CHIONG
City Mayor