

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 Public Services Officer - (1919)

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	932,845.00	389,422.00	710,522.00	1,099,944.00	1,278,300.00
P E R A	5-01-02-010	80,000.00	30,000.00	66,000.00	96,000.00	96,000.00
Clothing / Uniform Allowance	5-01-02-040	24,000.00	21,000.00	3,000.00	24,000.00	28,000.00
Overtime Pay	5-01-02-130			75,000.00	75,000.00	75,000.00
Year-End Bonus / 13th Month Pay	5-01-02-140	70,804.00		91,662.00	91,662.00	106,525.00
Cash Gift	5-01-02-150	15,000.00		20,000.00	20,000.00	20,000.00
GSIS Life & Retirement Insurance	5-01-03-010	111,941.40	50,978.88	81,014.40	131,993.28	153,396.00
Pag-ibig Contributions	5-01-03-020	4,000.00	3,300.00	1,500.00	4,800.00	9,600.00
Philhealth Contributions	5-01-03-030	18,656.90	10,620.60	16,878.00	27,498.60	31,957.50
ECC Contributions	5-01-03-040	4,000.00	1,800.00	3,000.00	4,800.00	4,800.00
Terminal Leave Benefits	5-01-04-030	-		-	-	-
Other Personnel Benefits:				-		
Monetization of Leave Credits	5-01-04-990	17,057.32		107,393.09	107,393.09	124,637.17
Loyalty Award	5-01-04-990-1			-	-	-
Productivity Enhancement Incentive	5-01-04-990-2	15,000.00		20,000.00	20,000.00	20,000.00
Mid-Year Bonus	5-01-04-990-3	70,804.00	70,804.00	20,858.00	91,662.00	106,525.00
Monetary Incentive	5-01-04-990-4	150,000.00		-		-
Performance Based Bonus	5-01-04-990-5	-		91,662.00	91,662.00	106,525.00
Reserves for Salary Increase	5-01-04-990-6	-		113,184.90	113,184.90	197,707.24
Anniversary Bonus	5-01-04-990-7	-				12,000.00
Medical Allowance	5-01-04-990-8	-				28,000.00
Total PS		1,514,108.62	577,925.48	1,421,674.39	1,999,599.87	2,398,972.90
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	-		2,000.00	2,000.00	2,000.00
Trainings & Seminars	5-02-02-010	-		1,500.00	1,500.00	1,500.00
Office Supplies	5-02-03-010	38,377.99	453.00	57,557.00	58,010.00	58,010.00
Repairs & Maint.- Building & Other Structures	5-02-13-040	131,541.10		260,000.00	260,000.00	260,000.00
Reparis & Maint. - Machinery & Equipment	5-02-13-050	-		10,000.00	10,000.00	10,000.00
R & M-Other Infrastructure (Plaza & Parks)	5-02-13-030	-	29,066.00	95,934.00	125,000.00	125,000.00
Repairs & Maint.-Other Property,Plant & Equipt	5-02-13-990	-		-	-	-
Other Maint & Operating Expenses	5-02-99-990	7,500.00		10,000.00	10,000.00	10,000.00
Beautification, Clean & Green Activity	5-02-99-990-1	12,721,635.35	6,398,606.47	10,203,468.53	16,602,075.00	18,402,300.00
Total MOOE		12,899,054.44	6,428,125.47	10,640,459.53	17,068,585.00	18,868,810.00
3.0 Capital Outlay						
Office Equipment	1-07-05-020	-	-	-	-	-
Total CO		-	-	-	-	-
4.0 Special Purpose Appropriation						
Total SPA		-	-	-	-	-
Total Appropriation	1-07-05-030	14,413,163.06	7,006,050.95	12,062,133.92	19,068,184.87	21,267,782.90

Prepared by:

ENGR. ARTHUR V. VILLAMOR
Officer-in-Charge

Reviewed by:

ROWENA R. ARNOZA
City Budget Officer

Approved by:

HON. VALDEMAR M. CHIONG
City Mayor