

PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE

REGION : VII - CENTRAL VISAYASCALENDAR YEAR2025
PROVINCE : CEBU
CITY/MUNICIPALITY : CITY OF NAGA

Office / Department : Sangguniang Panlungsod - (1021)

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	15,836,813.13	7,639,186.95	9,315,649.05	16,954,836.00	19,822,032.00
Salaries-Casual	5-01-01-020	1,070,533.37	401,353.02	1,704,646.98	2,106,000.00	2,435,400.00
P E R A	5-01-02-010	555,545.29	246,363.57	545,636.43	792,000.00	792,000.00
Representation Allowance	5-01-02-020	1,145,137.50	474,187.50	676,012.50	1,150,200.00	1,301,400.00
Transportation Allowance	5-01-02-030	1,145,137.50	467,437.50	682,762.50	1,150,200.00	1,301,400.00
Clothing / Uniform Allowance	5-01-02-040	144,000.00	141,000.00	57,000.00	198,000.00	231,000.00
Honoraria	5-01-02-100	-	-	100,000.00	100,000.00	-
Year-End Bonus / 13th Month Pay	5-01-02-140	1,475,676.56	-	1,588,403.00	1,588,403.00	1,854,786.00
Cash Gift	5-01-02-150	120,000.00	-	165,000.00	165,000.00	165,000.00
GSIS Life & Retirement Insurance	5-01-03-010	1,842,833.84	968,478.70	1,318,821.62	2,287,300.32	2,670,891.84
Pag-ibig Contributions	5-01-03-020	26,300.00	23,700.00	15,900.00	39,600.00	79,200.00
Philhealth Contributions	5-01-03-030	279,861.18	215,323.60	278,863.10	494,186.70	505,853.40
ECC Contributions	5-01-03-040	26,300.00	12,900.00	26,700.00	39,600.00	39,600.00
Terminal Leave Benefit	5-01-04-030	1,610,234.21	26,472.00	332,781.84	359,253.84	4,139,143.29
Other Personnel Benefits:				-		
Monetization of Leave Credits	5-01-04-990	1,673,423.82	683,151.57	1,415,425.33	2,098,576.90	2,440,301.46
Loyalty Award	5-01-04-990-1	10,000.00		20,000.00	20,000.00	30,000.00
Productivity Enhancement Incentive	5-01-04-990-2	115,000.00		165,000.00	165,000.00	165,000.00
Mid-Year Bonus	5-01-04-990-3	1,485,868.38	1,356,814.92	231,588.08	1,588,403.00	1,854,786.00
Monetary Incentive	5-01-04-990-4	1,100,000.00		-		
Performance Based Bonus	5-01-04-990-5	-		1,152,424.80	1,152,424.80	1,345,163.25
Reserves for Salary Increase	5-01-04-990-6	-		1,946,939.07	1,946,939.07	3,036,706.43
Anniversary Bonus	5-01-04-990-7	-				99,000.00
Medical Allowance	5-01-04-990-8	-				231,000.00
Total PS		29,662,664.78	12,656,369.33	21,739,554.31	34,395,923.64	44,539,663.68
2.0 Maintenance & Other Operating Expenses						
Travel Expenses	5-02-01-010	976,194.42	215,616.24	1,284,383.76	1,500,000.00	2,000,000.00
Travel Expenses -Foreign		-	-			500,000.00
Trainings & Seminars	5-02-02-010	1,580,200.00	1,500,000.00	-	1,500,000.00	2,000,000.00
Office Supplies	5-02-03-010	248,188.15	73,381.75	286,618.25	360,000.00	360,000.00
Postage & Deliveries	5-02-05-010	-	-	9,000.00	9,000.00	9,000.00
Telephone Expenses - Mobile	5-02-05-020	416,400.00	198,200.00	281,800.00	480,000.00	342,000.00
Internet Subscription Expenses	5-02-05-030	40,320.00	16,800.00	43,200.00	60,000.00	60,000.00
Advertising Expenses	5-02-99-010	14,080.64	31,827.71	768,172.29	800,000.00	800,000.00
Reperesentation Expenses	5-02-99-030					300,000.00
Consultancy Services	5-02-11-030	480,000.00	-	500,000.00	500,000.00	500,000.00
Other Professional Services	5-02-11-990	24,536.00	-	200,000.00	200,000.00	200,000.00
Other General Services	5-02-12-990	450,314.84	289,361.31	407,838.69	697,200.00	901,600.00
People's Law Enforcement Board (PLEB)	5-02-12-030		-	253,200.00	253,200.00	253,200.00
Rpairs & Maint - Machinery & Equipment	5-02-13-050	6,592.00		100,000.00	100,000.00	100,000.00
Repairs & Maint-Other Property,Plant & Equipt	5-02-13-990			50,000.00	50,000.00	50,000.00
Other Maint & Operating Expenses	5-02-99-990	467,880.00	194,216.00	505,784.00	700,000.00	200,000.00
Codification Expenses	5-02-99-990-1	-	-	800,000.00	800,000.00	200,000.00
Legislative Tracking & Analysis System	5-02-99-990-2	-	-	-	-	-
Total MOOE		4,704,706.05	2,519,403.01	5,489,996.99	8,009,400.00	8,775,800.00

Object of Expenditures	Account Code	Past Year 2023 Actual	Current Year (2024)			Budget Year 2025 Estimate
			First Semester Actual	Second Semester Estimate	Total	
3.0 Capital Outlay						
Furniture & Fixtures	1-07-07-010	-	-	-	-	-
Total CO		-	-	-	-	-
4.0 Special Purpose Appropriation						
Subsidy to LGU's	5-02-14-030	-	-	-	-	-
Total SPA		-			-	-
Total Appropriation		34,367,370.83	15,175,772.34	27,229,551.30	42,405,323.64	53,315,463.68

Prepared by:


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Approved by:


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