

**PROGRAM APPROPRIATION AND OBLIGATION BY OBJECT  
NAGA CITY**

Office: CITY ENVIRONMENT AND NATURAL RESOURCES OFFICE

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2021 (Actual)	Current Year 2022			BUDGET YEAR 2023 (Proposed)
			1st Semester (Actual)	2nd Semester (Estimate)	TOTAL	
<b>A. Personal Services:</b>						
1 Salaries & Wages-Regular (16)	5-01-01-010	P 4,070,910.12	P 2,156,831.86	P 2,923,428.14	P 5,080,260.00	P 4,615,416.00
2 Salaries & Wages-Casual (16)	5-01-01-020	1,837,569.59	930,016.83	1,076,659.17	2,006,676.00	2,380,536.00
3 Personal Economic Relief Allowance	5-01-02-010	725,728.42	346,182.45	469,817.55	816,000.00	768,000.00
4 Representation Allowance	5-01-02-020	85,500.00	42,750.00	42,750.00	85,500.00	85,500.00
5 Transportation Allowance	5-01-02-030	85,500.00	42,750.00	42,750.00	85,500.00	85,500.00
6 Clothing/Uniform Allowance	5-01-02-040	180,000.00	186,000.00	18,000.00	204,000.00	192,000.00
7 Productivity Incentive Allowance	5-01-02-080	155,000.00	-	170,000.00	170,000.00	160,000.00
8 Longevity Pay	5-01-02-120	30,000.00	30,000.00	-	30,000.00	20,000.00
9 Overtime & Night Time Pay	5-01-02-130	2,078.52	1,655.22	48,344.78	50,000.00	50,000.00
10 Year End Bonus	5-01-02-140	500,212.00	-	590,578.00	590,578.00	582,996.00
11 Cash Gift	5-01-02-150	155,000.00	-	170,000.00	170,000.00	160,000.00
12 Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	500,116.00	526,737.00	63,841.00	590,578.00	582,996.00
13 Other Bonuses and Allowances(PBB)	5-01-02-990-1	-	-	-	-	-
14 Other Bonuses and allowances (Anniv. Bonus)	5-01-02-9-0-2	-	-	-	-	-
15 Retirement & Life Insurance Premiums	5-01-03-10	720,010.33	385,379.45	472,139.81	857,519.26	839,523.00
16 Pag-IBIG Contributions	5-01-03-20	37,200.00	18,500.00	22,300.00	40,800.00	38,400.00
17 PhilHealth Contributions	5-01-03-030	83,649.49	47,955.72	93,783.00	141,738.72	157,424.00
18 Employees Compensation Insurance Premiums	5-01-03-040	37,200.00	18,500.00	22,300.00	40,800.00	38,400.00
19 Terminal Leave Benefits	5-01-04-030	-	-	-	-	164,300.00
20 Other Personnel Benefits	5-01-04-990	267,117.98	299,288.31	127,635.55	426,923.86	421,458.00
<b>SUB-TOTAL</b>		<b>P 9,472,794.45</b>	<b>P 5,032,546.84</b>	<b>P 6,354,376.99</b>	<b>P 11,386,873.83</b>	<b>P 11,438,449.00</b>
<b>B. Maintenance and Other Operating Expenses:</b>						
1 Travelling Expenses-Local	5-02-01-010	-	P 750.00	P 24,250.00	P 25,000.00	P 35,000.00
2 Training Expenses	5-02-02-010	-	-	-	-	-
3 Office Supplies Expenses	5-02-03-010	43,164.15	25,914.00	3,836.00	29,750.00	35,000.00
4 Fuel, Oil & Lubricants Expenses	5-02-03-090	-	-	-	-	-
5 Agricultural & Marine Supplies Expenses	5-02-03-100	-	-	-	-	-
6 Other Supplies & Materials Expenses	5-02-03-990	493,480.00	285,929.00	28,571.00	314,500.00	350,000.00
7 Telephone Expenses-Landline	5-02-05-020	-	-	24,000.00	24,000.00	24,000.00
8 Environment/Sanitary Services (MIGs)	5-02-12-010	-	-	200,000.00	200,000.00	210,000.00
9 Other General Services (16)	5-02-12-990	2,074,412.71	793,258.65	1,297,501.35	2,090,760.00	1,863,260.00
10 Rep. & Maint.-Buildings and Other Structures(Other Str)	5-02-13-040-99	57,335.00	-	100,000.00	100,000.00	70,000.00
11 Rep. & Maint.-Machinery and Equipment (Agricultural &	5-02-13-050-04	-	10,052.00	64,948.00	75,000.00	105,000.00
12 Rep. & Maint.-Machinery and Equipment (Marine and Fi	5-02-13-050-05	-	-	-	-	140,000.00
13 Rep. & Maint.-Machinery and Equipment (Other Machin	5-02-13-050-99	-	-	-	-	175,000.00
14 Rep. & Maint.-Transportation Equipment (Motor Vehicle	5-02-13-060-01	69,290.00	6,415.00	63,585.00	70,000.00	140,000.00
15 Rep. & Maint.-Transportation Equipment (Watercraft)	5-02-13-060-04	1,164.00	7,154.00	52,846.00	60,000.00	70,000.00
16 Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01	-	-	-	-	-
17 Donations	5-02-99-080	-	-	540,000.00	540,000.00	250,000.00
18 Other Maint. & Oper. Expenses	5-02-99-990	507,265.00	136,000.00	204,000.00	340,000.00	350,000.00
<b>SUB-TOTAL</b>		<b>P 3,246,110.86</b>	<b>P 1,285,472.65</b>	<b>P 2,603,537.35</b>	<b>P 3,869,010.00</b>	<b>P 3,817,260.00</b>
<b>C. Capital Outlay</b>						
1 Building & Other Structures - Other Structures	1-07-04-990	-	P -	P 1,000,000.00	P 1,000,000.00	P -
2 Transportation Equipment - Motor Vehicles	1-07-06-010	-	139,544.00	-	139,544.00	-
3 Biological Assets - Plants and Trees	1-08-01-020	-	-	460,456.00	460,456.00	-
<b>SUB-TOTAL</b>		<b>P -</b>	<b>P 139,544.00</b>	<b>P 1,460,456.00</b>	<b>P 1,600,000.00</b>	<b>P -</b>
<b>TOTAL OBLIGATIONS</b>		<b>P 12,718,905.31</b>	<b>P 6,437,563.49</b>	<b>P 10,418,320.34</b>	<b>P 16,855,983.83</b>	<b>P 15,255,709.00</b>

Prepared by:

**ALEXANDER N. CANING**  
Department Head

Reviewed by:

**FRANCISCO M. MENDOZA**  
City Budget Officer

Approved by:

**NELSON S. LEGACION**  
City Mayor