



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

Office: *CITY MAYOR'S OFFICE - Naga City Council for the Welfare and Protection of Children/Childrens Affairs Office*

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2022 (Actual)	Current Year 2023			TOTAL	BUDGET YEAR 2024 (Proposed)
			1st Semester (Actual)	2nd Semester (Estimate)			
<b>A. Personal Services:</b>							
1 Salaries & Wages-Regular (3)	5-01-01-010	P -	P -	P 338,597.00	P 338,597.00	P 580,452.00	
2 Salaries & Wages-Casual (4)	5-01-01-020	207,552.00	207,141.84	385,658.16	592,800.00	592,800.00	
3 Personal Economic Relief Allowance	5-01-02-010	36,909.20	35,227.45	126,772.55	162,000.00	168,000.00	
4 Representation Allowance	5-01-02-020	-	-	-	-	-	
5 Transportation Allowance	5-01-02-030	-	-	-	-	-	
6 Clothing/Uniform Allowance	5-01-02-040	-	18,000.00	24,000.00	42,000.00	42,000.00	
7 Productivity Incentive Allowance	5-01-02-080	15,000.00	-	35,000.00	35,000.00	35,000.00	
8 Longevity Pay	5-01-02-120	-	-	-	-	-	
9 Year End Bonus	5-01-02-140	50,395.00	-	95,935.00	95,935.00	95,935.00	
10 Cash Gift	5-01-02-150	14,000.00	-	35,000.00	35,000.00	35,000.00	
11 Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	-	37,050.00	58,885.00	95,935.00	95,935.00	
12 Other Bonuses and allowances (PBB)	5-01-02-990-1	-	-	-	-	-	
13 Other Bonuses and allowances (Anniv. Bonus)	5-01-02-990-2	-	9,000.00	12,000.00	21,000.00	-	
14 Retirement & Life Insurance Premiums	5-01-03-010	25,684.56	26,675.82	108,312.43	134,988.25	241,983.00	
15 Pag-IBIG Contributions	5-01-03-020	4,100.00	1,800.00	6,300.00	8,100.00	8,400.00	
16 PhilHealth Contributions	5-01-03-030	5,172.66	4,446.00	20,866.58	25,312.58	29,334.00	
17 Employees Compensation Insurance Premiums	5-01-03-040	4,000.00	1,800.00	6,300.00	8,100.00	8,400.00	
18 Other Personnel Benefits	5-01-04-990	-	16,840.80	53,839.20	70,680.00	70,680.00	
<b>SUB-TOTAL</b>		<b>P 362,813.42</b>	<b>P 357,981.91</b>	<b>P 1,307,465.92</b>	<b>P 1,665,447.83</b>	<b>P 2,003,919.00</b>	
<b>B. Maintenance and Other Operating Expenses:</b>							
1 Travelling Expenses-Local	5-02-01-010	P -	P -	P 20,000.00	P 20,000.00	50,000.00	
2 Training Expenses	5-02-02-010	-	72,350.00	1,127,150.00	1,199,500.00	1,050,960.00	
3 Office Supplies Expenses	5-02-03-010	3,500.00	-	190,200.00	190,200.00	100,000.00	
4 Other Supplies & Materials Expenses	5-02-03-990	2,190.00	-	234,800.00	234,800.00	50,000.00	
5 Telephone Expenses	5-02-05-020	-	-	-	-	18,000.00	
6 Internet Subscription Expenses	5-02-05-030	30,000.00	15,000.00	35,000.00	50,000.00	50,000.00	
7 Other General Services (3)	5-02-12-990	280,934.26	133,577.00	209,623.00	343,200.00	364,980.00	
8 Rep. & Maint.-Buildings and Other Structures (Buildings)	5-02-13-040-01	-	-	100,000.00	100,000.00	-	
9 Rep. & Maint.-Buildings and Other Structures(Other Stru.	5-02-13-040-99	-	-	-	-	100,000.00	
10 Advertising Expenses	5-02-99-010	-	-	50,000.00	50,000.00	24,240.00	
11 Donations	5-02-99-080	1,118,130.00	64,050.00	1,099,550.00	1,163,600.00	250,000.00	
12 Other Maint. & Oper. Expenses	5-02-99-990	1,910,188.00	394,740.00	3,144,260.00	3,539,000.00	3,006,900.00	
<b>SUB-TOTAL</b>		<b>P 3,344,942.26</b>	<b>P 679,717.00</b>	<b>P 6,210,583.00</b>	<b>P 6,890,300.00</b>	<b>P 5,065,080.00</b>	
<b>C. Capital Outlay</b>							
1 Infrastructure Assets - Parks, Plazas and Monuments	1-07-03-090	-	-	-	-	1,000,000.00	
2 Infrastructure Assets - Other Infrastructure Assets	1-07-03-990	-	100,000.00	-	100,000.00	100,000.00	
3 Building & Other Structures - Other Structures	1-07-04-990	-	-	-	-	-	
4 Machinery & Equipment - Office Equipment	1-07-05-020	P 200,000.00	P -	P -	P -	P -	
5 Transportation Equipment - Motor Vehicles	1-07-06-010	-	-	-	-	1,000,000.00	
<b>SUB-TOTAL</b>		<b>P -</b>	<b>P 100,000.00</b>	<b>P -</b>	<b>P 100,000.00</b>	<b>2,100,000.00</b>	
<b>TOTAL APPROPRIATIONS</b>		<b>P 3,707,755.68</b>	<b>P 779,717.00</b>	<b>P 7,518,048.92</b>	<b>P 8,655,747.83</b>	<b>P 9,168,999.00</b>	

Prepared by:  
  
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