

PROGRAM APPROPRIATION AND OBLIGATION BY OBJECT  
NAGA CITY

Office: CITY ACCOUNTING OFFICE

| OBJECT OF EXPENDITURES                       |                                                        | ACCOUNT CODE   | PAST            |   | Current Year 2024 |                 |                 | BUDGET<br>YEAR 2025 |
|----------------------------------------------|--------------------------------------------------------|----------------|-----------------|---|-------------------|-----------------|-----------------|---------------------|
|                                              |                                                        |                | YEAR 2023       |   | 1st Semester      | 2nd Semester    | TOTAL           |                     |
|                                              |                                                        |                | (Actual)        |   | (Actual)          | (Estimate)      |                 | (Proposed)          |
| A. Personal Services:                        |                                                        |                |                 |   |                   |                 |                 |                     |
| 1                                            | Salaries & Wages-Regular (26)                          | 5-01-01-010    | P 6,637,805.81  | P | 3,198,807.34      | P 4,446,708.66  | P 7,645,516.00  | P 10,323,756.00     |
| 2                                            | Salaries & Wages-Casual (17)                           | 5-01-01-020    | 2,538,430.20    |   | 1,268,694.18      | 1,726,661.82    | 2,995,356.00    | 3,251,880.00        |
| 3                                            | Personal Economic Relief Allowance                     | 5-01-02-010    | 834,637.89      |   | 377,364.64        | 578,635.36      | 956,000.00      | 1,032,000.00        |
| 4                                            | Representation Allowance                               | 5-01-02-020    | 142,500.00      |   | 59,375.00         | 83,125.00       | 142,500.00      | 174,000.00          |
| 5                                            | Transportation Allowance                               | 5-01-02-030    | 142,500.00      |   | 59,375.00         | 83,125.00       | 142,500.00      | 174,000.00          |
| 6                                            | Clothing/Uniform Allowance                             | 5-01-02-040    | 204,000.00      |   | 222,000.00        | 18,000.00       | 240,000.00      | 301,000.00          |
| 7                                            | Productivity Incentive Allowance                       | 5-01-02-080    | 190,000.00      |   | -                 | 200,000.00      | 200,000.00      | 215,000.00          |
| 8                                            | Longevity Pay                                          | 5-01-02-120    | 15,000.00       |   | 10,000.00         | 10,000.00       | 20,000.00       | 10,000.00           |
| 9                                            | Overtime & Night Time Pay                              | 5-01-02-130    | 799,558.96      |   | 705,005.22        | 4,994.78        | 710,000.00      | 83,877.00           |
| 10                                           | Year End Bonus                                         | 5-01-02-140    | 749,008.00      |   | -                 | 942,926.00      | 942,926.00      | 1,131,303.00        |
| 11                                           | Cash Gift                                              | 5-01-02-150    | 178,000.00      |   | -                 | 200,000.00      | 200,000.00      | 215,000.00          |
| 12                                           | Other Bonuses and Allowances (Mid-Year Bonus)          | 5-01-02-990    | 748,350.00      |   | 778,089.00        | 164,837.00      | 942,926.00      | 1,131,303.00        |
| 13                                           | Other Bonuses and Allowances(PBB)                      | 5-01-02-990-1  | -               |   | -                 | -               | -               | -                   |
| 14                                           | Other Bonuses and allowances (Anniv. Bonus)            | 5-01-02-990-2  | 102,000.00      |   | -                 | -               | -               | -                   |
| 15                                           | Retirement & Life Insurance Premiums                   | 5-01-03-010    | 1,119,039.55    |   | 556,470.96        | 755,531.29      | 1,312,002.25    | 1,629,094.00        |
| 16                                           | Pag-IBIG Contributions                                 | 5-01-03-020    | 43,000.00       |   | 38,200.00         | 9,800.00        | 48,000.00       | 103,200.00          |
| 17                                           | PhilHealth Contributions                               | 5-01-03-030    | 186,787.80      |   | 116,039.44        | 157,311.06      | 273,350.50      | 339,406.00          |
| 18                                           | Employees Compensation Insurance Premiums              | 5-01-03-040    | 43,000.00       |   | 21,890.89         | 25,509.11       | 47,400.00       | 103,200.00          |
| 19                                           | Terminal Leave Benefits                                | 5-01-04-030    | -               |   | -                 | 234,128.00      | 234,128.00      | 288,120.00          |
| 20                                           | Other Personnel Benefits                               | 5-01-04-990    | 536,560.48      |   | 340,766.22        | 340,881.78      | 681,648.00      | 817,826.00          |
| 21                                           | Other Personnel Benefits-Medical Allowance             | 5-01-04-990-3  |                 |   |                   |                 |                 | 301,000.00          |
| SUB-TOTAL                                    |                                                        |                | P 15,210,178.69 | P | 7,752,077.89      | P 9,982,174.86  | P 17,734,252.75 | P 21,624,965.00     |
| B. Maintenance and Other Operating Expenses: |                                                        |                |                 |   |                   |                 |                 |                     |
| 1                                            | Travelling Expenses-Local                              | 5-02-01-010    | P 30,210.00     | P | 41,220.00         | P 35,780.00     | P 77,000.00     | P 50,000.00         |
| 2                                            | Training Expenses                                      | 5-02-02-010    | -               |   | 16,000.00         | 14,600.00       | 30,600.00       | 50,000.00           |
| 3                                            | Office Supplies Expenses                               | 5-02-03-010    | 158,210.15      |   | 126,634.12        | 102,484.28      | 229,118.40      | 250,000.00          |
| 4                                            | Other Supplies & Materials Expenses                    | 5-02-03-990    | 14,600.00       |   | 2,801.38          | 12,336.62       | 15,138.00       | 226,000.00          |
| 5                                            | Telephone Expenses                                     | 5-02-05-020    | 41,988.00       |   | 11,997.00         | 30,003.00       | 42,000.00       | 24,000.00           |
| 6                                            | Other General Services (2)                             | 5-02-12-990    | 564,234.86      |   | 131,151.21        | 182,848.79      | 314,000.00      | 243,320.00          |
| 7                                            | Rep. & Maint.-Machinery and Equipment (Office Equipm   | 5-02-13-050-02 | 22,296.00       |   | -                 | 7,000.00        | 7,000.00        | 7,000.00            |
| 8                                            | Rep. & Maint.-Transportation Equipment (Motor Vehicles | 5-02-13-060-01 | 3,800.00        |   | 4,900.00          | 100.00          | 5,000.00        | 5,000.00            |
| 9                                            | Printing and Publication Expenses                      | 5-02-99-020    | 11,550.00       |   | -                 | 27,770.00       | 27,770.00       | 10,000.00           |
| 10                                           | Membership Dues and Contributions to Organization      | 5-02-99-060    | -               |   | -                 | -               | -               | 30,000.00           |
| 11                                           | Other Maint. & Oper. Expenses                          | 5-02-99-990    | 437,375.00      |   | -                 | 187,230.00      | 187,230.00      | 90,000.00           |
| SUB-TOTAL                                    |                                                        |                | P 1,284,264.01  | P | 334,703.71        | P 600,152.69    | P 934,856.40    | P 985,320.00        |
| C. Capital Outlay                            |                                                        |                |                 |   |                   |                 |                 |                     |
| 1                                            | Machinery & Equipment - Office Equipment               | 1-07-05-020    | P -             | P | -                 | P 100,000.00    | P 100,000.00    | -                   |
| 2                                            | Machinery & Equipment - Information and Communicati    | 1-07-05-030    | -               |   |                   | 90,000.00       | 90,000.00       | -                   |
| 3                                            | Transportation Equipment - Motor Vehicles              | 1-07-06-010    | -               |   |                   | 180,000.00      | 180,000.00      | -                   |
| SUB-TOTAL                                    |                                                        |                | P -             | P | -                 | P 370,000.00    | P 370,000.00    | P -                 |
| TOTAL APPROPRIATIONS                         |                                                        |                | P 16,494,442.70 | P | 8,086,781.60      | P 10,952,327.55 | P 19,039,109.15 | P 22,610,285.00     |

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