

PROGRAM APPROPRIATION AND OBLIGATION BY OBJECT  
NAGA CITY

Office: CITY BUDGET OFFICE

| OBJECT OF EXPENDITURES                       |                                                       | ACCOUNT CODE   | PAST<br>YEAR 2023<br>(Actual) | Current Year 2024        |                            |                | BUDGET<br>YEAR 2025<br>(Proposed) |
|----------------------------------------------|-------------------------------------------------------|----------------|-------------------------------|--------------------------|----------------------------|----------------|-----------------------------------|
|                                              |                                                       |                |                               | 1st Semester<br>(Actual) | 2nd Semester<br>(Estimate) | TOTAL          |                                   |
| A. Personal Services:                        |                                                       |                |                               |                          |                            |                |                                   |
| 1                                            | Salaries & Wages-Regular (11)                         | 5-01-01-010    | P 4,160,682.00                | P 1,746,141.35           | P 2,726,496.65             | P 4,472,638.00 | P 5,877,072.00                    |
| 2                                            | Salaries & Wages-Casual (3)                           | 5-01-01-020    | 677,313.35                    | 574,035.31               | 148,760.69                 | 722,796.00     | 596,748.00                        |
| 3                                            | Personal Economic Relief Allowance                    | 5-01-02-010    | 233,727.95                    | 110,363.88               | 151,636.12                 | 262,000.00     | 336,000.00                        |
| 4                                            | Representation Allowance                              | 5-01-02-020    | 142,500.00                    | 45,125.00                | 97,375.00                  | 142,500.00     | 174,000.00                        |
| 5                                            | Transportation Allowance                              | 5-01-02-030    | 142,500.00                    | 45,125.00                | 97,375.00                  | 142,500.00     | 174,000.00                        |
| 6                                            | Clothing/Uniform Allowance                            | 5-01-02-040    | 60,000.00                     | 60,000.00                | 14.00                      | 60,014.00      | 98,000.00                         |
| 7                                            | Productivity Incentive Allowance                      | 5-01-02-080    | 50,000.00                     | -                        | 55,000.00                  | 55,000.00      | 70,000.00                         |
| 8                                            | Longevity Pay                                         | 5-01-02-120    | -                             | -                        | 5,000.00                   | 5,000.00       | 30,000.00                         |
| 9                                            | Overtime & Night Time Pay                             | 5-01-02-130    | 333,370.35                    | 40,978.02                | 24,021.98                  | 65,000.00      | 200,000.00                        |
| 10                                           | Year End Bonus                                        | 5-01-02-140    | 407,820.00                    | -                        | 440,346.00                 | 440,346.00     | 539,485.00                        |
| 11                                           | Cash Gift                                             | 5-01-02-150    | 50,000.00                     | -                        | 55,000.00                  | 55,000.00      | 70,000.00                         |
| 12                                           | Other Bonuses and Allowances (Mid-Year Bonus)         | 5-01-02-990    | 406,093.00                    | 407,820.00               | 32,526.00                  | 440,346.00     | 539,485.00                        |
| 13                                           | Other Bonuses and Allowances(PBB)                     | 5-01-02-990-1  | -                             | -                        | -                          | -              | -                                 |
| 14                                           | Other Bonuses and allowances (Anniv. Bonus)           | 5-01-02-990-2  | 30,000.00                     | -                        | -                          | -              | -                                 |
| 15                                           | Retirement & Life Insurance Premiums                  | 5-01-03-010    | 585,362.06                    | 284,663.50               | 338,730.00                 | 623,393.50     | 776,863.00                        |
| 16                                           | Pag-IBIG Contributions                                | 5-01-03-020    | 12,000.00                     | 10,200.00                | 3,000.00                   | 13,200.00      | 33,600.00                         |
| 17                                           | PhilHealth Contributions                              | 5-01-03-030    | 91,029.48                     | 58,027.11                | 71,852.14                  | 129,879.25     | 161,852.00                        |
| 18                                           | Employees Compensation Insurance Premiums             | 5-01-03-040    | 12,000.00                     | 5,900.00                 | 7,000.00                   | 12,900.00      | 33,600.00                         |
| 19                                           | Terminal Leave Benefits                               | 5-01-04-030    | -                             | -                        | 778,580.00                 | 778,580.00     | 1,281,089.00                      |
| 20                                           | Other Personnel Benefits                              | 5-01-04-990    | 251,164.84                    | 152,355.83               | 365,971.17                 | 518,327.00     | 390,600.00                        |
| 21                                           | Other Personnel Benefits-Medical Allowance            | 5-01-04-990-3  |                               |                          |                            |                | 98,000.00                         |
| SUB-TOTAL                                    |                                                       |                | P 7,645,563.03                | P 3,540,735.00           | P 5,398,684.75             | P 8,939,419.75 | P 11,480,394.00                   |
| B. Maintenance and Other Operating Expenses: |                                                       |                |                               |                          |                            |                |                                   |
| 1                                            | Travelling Expenses-Local                             | 5-02-01-010    | P 9,130.00                    | P 61,644.91              | P 515.09                   | P 62,160.00    | P 75,000.00                       |
| 2                                            | Training Expenses                                     | 5-02-02-010    |                               |                          | -                          | -              | 30,000.00                         |
| 3                                            | Office Supplies Expenses                              | 5-02-03-010    | 63,942.74                     | 32,160.00                | 20,040.00                  | 52,200.00      | 80,000.00                         |
| 4                                            | Other Supplies & Materials Expenses                   | 5-02-03-990    | 18,056.50                     | 1,900.00                 | 20,600.00                  | 22,500.00      | 60,000.00                         |
| 5                                            | Telephone Expenses                                    | 5-02-05-020    | 40,484.00                     | 8,994.00                 | 9,006.00                   | 18,000.00      | 24,000.00                         |
| 6                                            | Rep. & Maint.-Machinery and Equipment (Office Equipm  | 5-02-13-050-02 | -                             | -                        | 7,000.00                   | 7,000.00       | 7,000.00                          |
| 7                                            | Rep. & Maint.-Machinery and Equipment (ICT Equipme    | 5-02-13-050-03 | -                             | -                        | -                          | -              | 30,000.00                         |
| 8                                            | Rep. & Maint.-Transportation Equipment (Motor Vehicle | 5-02-13-060-01 | -                             | -                        | 3,000.00                   | 3,000.00       | 3,000.00                          |
| 9                                            | Printing and Publication Expenses                     | 5-02-99-020    | 28,800.00                     | 14,640.00                | 14,200.00                  | 28,840.00      | 40,000.00                         |
| 10                                           | Membership Dues and Contributions to Organization     | 5-02-99-060    | -                             | -                        | 10,000.00                  | 10,000.00      | 30,000.00                         |
| 11                                           | Other Maint. & Oper. Expenses                         | 5-02-99-990    | 20,000.00                     | 23,220.00                | 12,780.00                  | 36,000.00      | 40,000.00                         |
| SUB-TOTAL                                    |                                                       |                | P 180,413.24                  | P 142,558.91             | P 97,141.09                | P 239,700.00   | P 419,000.00                      |
| TOTAL APPROPRIATIONS                         |                                                       |                | P 7,825,976.27                | P 3,683,293.91           | P 5,495,825.84             | P 9,179,119.75 | P 11,899,394.00                   |

Prepared by:

JESUS S. DEL VILLAR  
Acting Assistant City Budget Officer

Reviewed by:

JESUS S. DEL VILLAR  
Acting Asst. City Budget Officer

Approved by:

NELSON S. LEGACION  
City Mayor