

PROGRAM APPROPRIATION AND OBLIGATION BY OBJECT
NAGA CITY

Office: CITY HUMAN RESOURCES MANAGEMENT OFFICE

OBJECT OF EXPENDITURES		ACCOUNT CODE	PAST		Current Year 2024			BUDGET	
			YEAR 2023	YEAR 2023	1st Semester	2nd Semester	TOTAL	YEAR 2025	
			(Actual)	(Actual)	(Estimate)			(Proposed)	
A. Personal Services:									
1	Salaries & Wages-Regular (12)	5-01-01-010	P 4,389,549.03	P 1,973,163.36	P 2,897,632.64	P 4,870,796.00	P 5,471,556.00		
2	Salaries & Wages-Casual (2)	5-01-01-020	297,354.27	198,489.02	265,238.98	463,728.00	345,540.00		
3	Personal Economic Relief Allowance	5-01-02-010	276,950.21	130,272.91	225,727.09	356,000.00	336,000.00		
4	Representation Allowance	5-01-02-020	142,500.00	49,875.00	92,625.00	142,500.00	174,000.00		
5	Transportation Allowance	5-01-02-030	142,500.00	49,875.00	92,625.00	142,500.00	174,000.00		
6	Clothing/Uniform Allowance	5-01-02-040	66,000.00	66,000.00	24,000.00	90,000.00	98,000.00		
7	Productivity Enhancement Incentive	5-01-02-080	55,000.00	-	75,000.00	75,000.00	70,000.00		
8	Longevity Pay	5-01-02-120	5,000.00	5,000.00	5,000.00	10,000.00	10,000.00		
9	Overtime & Night Time Pay	5-01-02-130	45,702.04	-	-	-	-		
10	Year End Bonus	5-01-02-140	366,653.80	-	473,009.00	473,009.00	484,758.00		
11	Cash Gift	5-01-02-150	53,750.00	-	75,000.00	75,000.00	70,000.00		
12	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	386,970.00	385,689.00	87,320.00	473,009.00	484,758.00		
13	Other Bonuses and allowances (PBB)	5-01-02-990-1	-	-	-	-	-		
14	Other Bonuses and allowances (Anniv. Bonus)	5-01-02-990-2	33,000.00	-	-	-	-		
15	Retirement & Life Insurance Premiums	5-01-03-010	564,394.47	265,222.75	378,825.50	644,048.25	698,058.00		
16	Pag-IBIG Contributions	5-01-03-020	14,100.00	11,700.00	6,300.00	18,000.00	33,600.00		
17	PhilHealth Contributions	5-01-03-030	89,259.48	55,160.64	76,808.61	131,969.25	144,571.00		
18	Employees Compensation Insurance Premiums	5-01-03-040	14,100.00	6,700.00	10,700.00	17,400.00	33,600.00		
19	Terminal Leave Benefits	5-01-04-030	72,106.86	-	100,000.00	100,000.00	-		
20	Other Personnel Benefits	5-01-04-990	310,497.76	179,998.88	139,430.12	319,429.00	350,433.00		
21	Other Personnel Benefits-Medical Allowance	5-01-04-990-3	-	-	-	-	98,000.00		
SUB-TOTAL			P 7,325,387.92	P 3,377,146.56	P 5,025,241.94	P 8,402,388.50	P 9,076,874.00		
B. Maintenance and Other Operating Expenses:									
1	Travelling Expenses-Local	5-02-01-010	P -	P -	P 6,300.00	P 6,300.00	P 50,000.00		
2	Training Expenses	5-02-02-010	69,525.00	93,100.00	8,900.00	102,000.00	200,000.00		
3	Office Supplies Expenses	5-02-03-010	108,074.90	117,233.86	5,766.14	123,000.00	150,000.00		
4	Other Supplies & Materials Expenses	5-02-03-990	19,867.93	10,593.80	7,406.20	18,000.00	20,000.00		
5	Postage & Courier Services	5-02-05-010	-	-	900.00	900.00	1,000.00		
6	Telephone Expenses	5-02-05-020	21,989.00	11,890.96	12,109.04	24,000.00	24,000.00		
7	Other General Services (1)	5-02-12-990	314,271.58	56,455.37	65,204.63	121,660.00	121,660.00		
8	Other Maint. & Oper. Expenses	5-02-99-990	61,594.10	27,160.50	35,839.50	63,000.00	110,000.00		
SUB-TOTAL			P 595,322.51	P 316,434.49	P 142,425.51	P 458,860.00	P 676,660.00		
TOTAL APPROPRIATIONS			P 7,920,710.43	P 3,693,581.05	P 5,167,667.45	P 8,861,248.50	P 9,753,534.00		

Prepared by:

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