

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

Office: CITY SOCIAL WELFARE AND DEVELOPMENT OFFICE

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|------------------------------------------------------------|----------------|-------------------------------|--------------------------|----------------------------|-----------------|-----------------------------------|--|
| 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           |                                   |  |
| <b>A. Personal Services:</b>                               |                |                               |                          |                            |                 |                                   |  |
| 1 Salaries & Wages-Regular (34)                            | 5-01-01-010    | P 9,136,088.18                | P 4,408,821.18           | P 5,636,514.82             | P 10,045,336.00 | P 11,845,260.00                   |  |
| 2 Salaries & Wages-Casual (12)                             | 5-01-01-020    | 2,741,369.80                  | 988,491.80               | 1,642,844.20               | 2,631,336.00    | 2,116,416.00                      |  |
| 3 Personal Economic Relief Allowance                       | 5-01-02-010    | 1,055,092.28                  | 426,364.15               | 741,635.85                 | 1,168,000.00    | 1,104,000.00                      |  |
| 4 Representation Allowance                                 | 5-01-02-020    | 85,500.00                     | 21,375.00                | 121,125.00                 | 142,500.00      | 174,000.00                        |  |
| 5 Transportation Allowance                                 | 5-01-02-030    | 85,500.00                     | 21,375.00                | 121,125.00                 | 142,500.00      | 174,000.00                        |  |
| 6 Clothing/Uniform Allowance                               | 5-01-02-040    | 261,000.00                    | 252,000.00               | 40,000.00                  | 292,000.00      | 322,000.00                        |  |
| 7 Subsistence Allowance                                    | 5-01-02-050    | 83,075.00                     | 37,100.00                | 844,900.00                 | 882,000.00      | 828,000.00                        |  |
| 8 Productivity Incentive Allowance                         | 5-01-02-080    | 235,000.00                    | -                        | 245,000.00                 | 245,000.00      | 230,000.00                        |  |
| 9 Hazard Pay                                               | 5-01-02-110    | 541,477.89                    | 242,309.64               | 2,394,120.36               | 2,636,430.00    | 2,792,349.00                      |  |
| 10 Longevity Pay                                           | 5-01-02-120    | 5,000.00                      | 5,000.00                 | 35,000.00                  | 40,000.00       | 110,000.00                        |  |
| 11 Overtime & Night Time Pay                               | 5-01-02-130    | -                             | -                        | -                          | -               | -                                 |  |
| 12 Year End Bonus                                          | 5-01-02-140    | 988,703.00                    | -                        | 1,098,507.00               | 1,098,507.00    | 1,163,473.00                      |  |
| 13 Cash Gift                                               | 5-01-02-150    | 220,000.00                    | -                        | 245,000.00                 | 245,000.00      | 230,000.00                        |  |
| 14 Other Bonuses and Allowances (Mid-Year Bonus)           | 5-01-02-990    | 1,021,299.00                  | 989,606.00               | 108,901.00                 | 1,098,507.00    | 1,163,473.00                      |  |
| 15 Other Bonuses and Allowances(PBB)                       | 5-01-02-990-1  | -                             | -                        | -                          | -               | -                                 |  |
| 16 Other Bonuses and allowances (Anniv. Bonus)             | 5-01-02-990-2  | 141,000.00                    | -                        | -                          | -               | -                                 |  |
| 17 Retirement & Life Insurance Premiums                    | 5-01-03-010    | 1,461,420.89                  | 658,979.00               | 877,403.75                 | 1,536,382.75    | 1,675,429.00                      |  |
| 18 Pag-IBIG Contributions                                  | 5-01-03-020    | 54,000.00                     | 46,000.00                | 12,800.00                  | 58,800.00       | 110,400.00                        |  |
| 19 PhilHealth Contributions                                | 5-01-03-030    | 245,017.91                    | 137,276.88               | 182,817.62                 | 320,094.50      | 349,054.00                        |  |
| 20 Employees Compensation Insurance Premiums               | 5-01-03-040    | 53,924.35                     | 25,100.00                | 32,500.00                  | 57,600.00       | 110,400.00                        |  |
| 21 Terminal Leave Benefits                                 | 5-01-04-030    | -                             | 271,665.10               | 413,264.90                 | 684,930.00      | 200,000.00                        |  |
| 22 Other Personnel Benefits                                | 5-01-04-990    | 548,750.48                    | 593,546.29               | 200,576.71                 | 794,123.00      | 841,087.00                        |  |
| 23 Other Personnel Benefits-Medical Allowance              | 5-01-04-990-3  | -                             | -                        | -                          | -               | 322,000.00                        |  |
| SUB-TOTAL                                                  |                | P 18,943,218.78               | P 9,125,010.04           | P 14,994,036.21            | P 24,119,046.25 | P 25,861,341.00                   |  |
| <b>B. Maintenance and Other Operating Expenses:</b>        |                |                               |                          |                            |                 |                                   |  |
| 1 Travelling Expenses-Local                                | 5-02-01-010    | P 107,515.21                  | P 36,745.11              | P 26,254.89                | P 63,000.00     | P 150,000.00                      |  |
| 2 Training Expenses                                        | 5-02-02-010    | -                             | -                        | -                          | -               | 200,000.00                        |  |
| 3 Office Supplies Expenses                                 | 5-02-03-010    | 64,350.60                     | 38,811.12                | 64,688.88                  | 103,500.00      | 120,000.00                        |  |
| 4 Welfare Goods Expenses                                   | 5-02-03-060    | -                             | 73,750.00                | 426,250.00                 | 500,000.00      | 1,000,000.00                      |  |
| 5 Other Supplies & Materials Expenses                      | 5-02-03-990    | 92,739.40                     | 7,910.97                 | 59,589.03                  | 67,500.00       | 100,000.00                        |  |
| 6 Postage & Courier Services                               | 5-02-05-010    | -                             | -                        | 900.00                     | 900.00          | 900.00                            |  |
| 7 Telephone Expenses                                       | 5-02-05-020    | 23,970.24                     | 7,870.24                 | 28,129.76                  | 36,000.00       | 24,000.00                         |  |
| 8 Other General Services (7)                               | 5-02-12-990    | 1,688,313.73                  | 837,604.26               | 1,090,195.74               | 1,927,800.00    | 869,960.00                        |  |
| 9 Rep. & Maint.-Buildings and Other Structures (Buildings) | 5-02-13-040-01 | -                             | 172,515.00               | 27,485.00                  | 200,000.00      | 565,000.00                        |  |
| 10 Rep. & Maint.-Machinery and Equipment (Office Equipm)   | 5-02-13-050-02 | -                             | -                        | -                          | -               | 50,000.00                         |  |
| 11 Rep. & Maint.-Machinery and Equipment (ICT Equipm)      | 5-02-13-050-03 | -                             | -                        | -                          | -               | 50,000.00                         |  |
| 12 Rep. & Maint.-Transportation Equipment (Motor Vehicle)  | 5-02-13-060-01 | 168,935.00                    | 4,800.00                 | 75,200.00                  | 80,000.00       | 100,000.00                        |  |
| 13 Printing and Publication Expenses                       | 5-02-99-020    | -                             | -                        | 18,000.00                  | 18,000.00       | 50,000.00                         |  |
| 14 Membership Dues and Contributions to Organization       | 5-02-99-060    | 17,257.50                     | -                        | 30,000.00                  | 30,000.00       | 50,000.00                         |  |
| 15 Donations                                               | 5-02-99-080    | 23,590,289.74                 | 12,032,157.73            | 4,609,685.27               | 16,641,843.00   | 10,000,000.00                     |  |
| 16 Donations-B                                             | 5-02-99-080(1) | 4,068,750.00                  | 1,580,750.00             | 2,219,250.00               | 3,800,000.00    | 3,800,000.00                      |  |
| 17 Other Maint. & Oper. Expenses                           | 5-02-99-990    | 1,070,365.97                  | 196,054.85               | 124,945.15                 | 321,000.00      | 500,000.00                        |  |
| SUB-TOTAL                                                  |                | P 30,892,487.39               | P 14,988,969.28          | P 8,800,573.72             | P 23,789,543.00 | P 17,629,860.00                   |  |
| <b>C. Capital Outlay</b>                                   |                |                               |                          |                            |                 |                                   |  |
| 1 Transportation Equipment - Motor Vehicles                | 1-07-06-010    | 1,100,000.00                  | -                        | -                          | -               | -                                 |  |
| SUB-TOTAL                                                  |                | P 1,100,000.00                | P -                      | P -                        | P -             | P -                               |  |
| TOTAL APPROPRIATIONS                                       |                | P 50,935,706.17               | P 24,113,979.32          | P 23,794,609.93            | P 47,908,589.25 | P 43,491,201.00                   |  |

Prepared by:

**ANNABEL S. VARGAS**  
City Social Welfare and Dev't. Officer

Reviewed by:

**JESUS S. DEL VILLAR**  
Acting Ass't. City Budget Officer

Approved by:

**NELSON S. LEGACION**  
City Mayor