


TOTAL PERSONAL SERVICES BUDGET
Naga City

Total Income from Regular Sources (TIRS) CY 2023	1,554,259,113.83
Less: Income from Economic Enterprises	<u>147,519,652.18</u>
Total Regular Income	1,406,739,461.65
 PS Limitation (45% of TIRS)	 <u>633,032,757.74</u>
 CY 2025 PS Proposed Appropriations	
a) Salaries & Wages-Regular	298,063,800.00
Salaries & Wages-Casual	168,886,131.27
Personal Economic Relief Allowance	38,352,000.00
Representation Allowance	5,658,000.00
Transportation Allowance	5,658,000.00
Clothing/Uniform Allowance	11,186,000.00
Subsistence Allowance	6,678,000.00
Laundry Allowance	585,000.00
Productivity Incentive Allowance	7,990,000.00
Honoraria	0.00
Hazard Pay	29,760,991.00
Longevity Pay	1,905,000.00
Overtime & Night Time Pay	4,483,877.00
Year End Bonus	39,219,972.27
Cash Gift	7,990,000.00
Other Bonuses and Allowances (Mid-Year Bonus)	39,184,248.27
Retirement & Life Insurance Premiums	54,899,758.00
Pag-IBIG Contributions	3,827,200.00
PhilHealth Contributions	11,628,535.00
Employees Compensation Insurance Premiums	3,826,000.00
b) Retirement Gratuity	0.00
c) Terminal Leave Benefits	38,468,595.95
Other Personnel Benefits - Medical Allowance	11,186,000.00
d) Other Personnel Benefits	<u>28,371,761.06</u>
Total Annual PS Budget	817,808,869.82
 Less: Cost of Waived Items	
1. PS of Economic Enterprises (Summary Worksheet 1)	127,236,862.71
2. Terminal Leave (General Administration)	35,727,185.24
3. Monetization of Leave Credits (Gen. Admin.)	<u>24,002,213.06</u>
Total PS for CY 2025 net of waived items	<u>630,842,608.82</u>
 Additional Allowable PS Budget or Excess over the PS Limitation	 <u>2,190,148.92</u>

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Noted:


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