

STATEMENT OF FUND ALLOCATION BY SECTOR CY 2025
NAGA CITY

General Fund

PARTICULARS	Account Code	GENERAL PUBLIC SERVICES	SOCIAL SERVICES	ECONOMIC SERVICES	ECONOMIC ENTERPRISES	GRAND TOTAL
	-1	-2	-3	-4	-5	-6
I - BEGINNING BALANCE		P 8,000,000.00	P -	P -	P -	8,000,000.00
II- INCOME		P 1,669,787,128.00	-	-	P 209,455,400.00	1,879,242,528.00
SUBSIDY TO LOCAL ECON. ENTERPRISE (NCH)		-84,124,443.71				-84,124,443.71
SUBSIDY FROM GENERAL ADMINISTRATION					84,124,443.71	84,124,443.71
TOTAL CURRENT REVENUE		1,593,662,684.29	P -	P -	293,579,843.71	1,887,242,528.00
TOTAL AVAILABLE FOR APPROPRIATION		P 1,593,662,684.29	P -	P -	P 293,579,843.71	1,887,242,528.00
III- EXPENDITURES						
1 Salaries & Wages-Regular	5-01-01-010	P 137,572,476.00	P 58,371,084.00	P 54,297,984.00	P 47,822,256.00	P 298,063,800.00
2 Salaries & Wages-Casual	5-01-01-020	60,088,323.27	56,943,492.00	27,143,916.00	24,710,400.00	168,886,131.27
3 Personal Economic Relief Allowance	5-01-02-010	15,624,000.00	8,328,000.00	8,112,000.00	6,288,000.00	38,352,000.00
4 Representation Allowance	5-01-02-020	3,522,000.00	1,002,000.00	684,000.00	450,000.00	5,658,000.00
5 Transportation Allowance	5-01-02-030	3,522,000.00	1,002,000.00	684,000.00	450,000.00	5,658,000.00
6 Clothing/Uniform Allowance	5-01-02-040	4,557,000.00	2,429,000.00	2,366,000.00	1,834,000.00	11,186,000.00
7 Subsistence Allowance	5-01-02-050	0.00	5,184,000.00	342,000.00	1,152,000.00	6,678,000.00
8 Laundry Allowance	5-01-02-060	0.00	435,600.00	34,200.00	115,200.00	585,000.00
9 Productivity Incentive Allowance	5-01-02-080	3,255,000.00	1,735,000.00	1,690,000.00	1,310,000.00	7,990,000.00
10 Honoraria	5-01-02-100	0.00	0.00	0.00	0.00	-
11 Hazard Pay	5-01-02-110	0.00	22,356,977.00	1,119,736.00	6,284,278.00	29,760,991.00
12 Longevity Pay	5-01-02-120	1,010,000.00	250,000.00	450,000.00	195,000.00	1,905,000.00
13 Overtime & Night Time Pay	5-01-02-130	1,133,877.00	50,000.00	750,000.00	2,550,000.00	4,483,877.00
14 Year End Bonus	5-01-02-140	16,342,704.27	10,164,681.00	6,668,199.00	6,044,388.00	39,219,972.27
15 Cash Gift	5-01-02-150	3,255,000.00	1,735,000.00	1,690,000.00	1,310,000.00	7,990,000.00
16 Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	16,342,704.27	10,128,957.00	6,668,199.00	6,044,388.00	39,184,248.27
17 Other Bonuses and allowances (PBB)	5-01-02-990-1	0.00	0.00	0.00	0.00	-
18 Other Bonuses and allowances (Anniv. Bonus)	5-01-02-990-2	0.00	0.00	0.00	0.00	-
19 Retirement & Life Insurance Premiums	5-01-03-010	23,719,833.00	13,837,941.00	8,637,904.00	8,704,080.00	54,899,758.00
20 Pag-IBIG Contributions	5-01-03-020	1,562,400.00	824,800.00	811,200.00	628,800.00	3,827,200.00
21 PhilHealth Contributions	5-01-03-030	4,937,927.00	2,882,951.00	2,036,143.00	1,771,514.00	11,628,535.00
22 Employees Compensation Insurance Premiums	5-01-03-040	1,562,400.00	824,800.00	811,200.00	627,600.00	3,826,000.00
23 Retirement Gratuity	5-01-04-020	0.00	0.00	0.00	0.00	-
24 Terminal Leave Benefits	5-01-04-030	25,474,236.24	2,602,322.00	7,650,627.00	2,741,410.71	38,468,595.95
25 Other Personnel Benefits	5-01-04-990	12,150,719.06	6,944,831.00	4,906,663.00	4,369,548.00	28,371,761.06
26 Other Personnel Benefits-Medical Allowance	5-01-04-990-3	4,557,000.00	2,429,000.00	2,366,000.00	1,834,000.00	11,186,000.00
TOTAL PERSONAL SERVICES		340,189,600.11	210,462,436.00	139,919,971.00	127,236,862.71	817,808,869.82
B. Maint./Other Oper. Exp.						
1 Travelling Expenses-Local	5-02-01-010	P 4,740,000.00	P 1,420,000.00	P 1,144,000.00	P 378,400.00	P 7,682,400.00
2 Training Expenses	5-02-02-010	3,345,632.00	1,875,500.00	700,000.00	752,875.00	6,674,007.00
3 Office Supplies Expenses	5-02-03-010	4,616,780.00	2,386,500.00	650,000.00	1,180,000.00	8,833,280.00
4 Accountable Forms Expenses	5-02-03-020	1,300,000.00	-	-	1,125,000.00	2,425,000.00
5 Animal/Zoological Supplies Expenses	5-02-03-040	-	-	1,200,000.00	-	1,200,000.00
6 Food Supplies Expenses	5-02-03-050	3,037,892.00	5,226,108.00	-	2,100,000.00	10,364,000.00
7 Welfare Goods Expenses	5-02-03-060	-	9,000,000.00	-	-	9,000,000.00
8 Drugs and Medicines Expenses	5-02-03-070	100,000.00	23,200,000.00	-	33,000,000.00	56,300,000.00
9 Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	100,000.00	5,800,000.00	-	16,040,000.00	21,940,000.00
10 Fuel, Oil & Lubricants Expenses	5-02-03-090	30,000,000.00	-	100,000.00	2,010,000.00	32,110,000.00
11 Agricultural & Marine Supplies Expenses	5-02-03-100	-	-	4,000,000.00	-	4,000,000.00
12 Textbooks & Instructional Materials Expenses	5-02-03-110	-	600,000.00	-	200,000.00	800,000.00
13 Military, Police and Traffic Supplies Expenses	5-02-03-120	100,000.00	-	-	135,000.00	235,000.00
14 Chemical and Filtering Supplies Expenses	5-02-03-130	2,000,000.00	-	2,000,000.00	-	4,000,000.00
15 Other Supplies & Materials Expenses	5-02-03-990	6,386,567.00	2,410,897.00	4,900,000.00	2,439,000.00	16,136,464.00
16 Water Expenses	5-02-04-010	5,000,000.00	-	-	2,601,000.00	7,601,000.00
17 Electricity Expense	5-02-04-020	50,902,254.18	-	-	9,650,000.00	60,552,254.18
18 Postage & Courier Services	5-02-05-010	144,500.00	7,900.00	6,500.00	10,000.00	168,900.00
19 Telephone Expenses	5-02-05-020	1,781,292.00	288,000.00	144,000.00	156,000.00	2,369,292.00
20 Internet Subscription Expenses	5-02-05-030	4,949,000.00	146,000.00	24,000.00	186,600.00	5,305,600.00
21 Awards and Rewards Expenses	5-02-06-010	-	700,000.00	-	-	700,000.00
22 Prizes	5-02-06-020	1,665,000.00	-	330,000.00	-	1,995,000.00
23 Survey Expenses	5-02-07-010	-	500,000.00	-	-	500,000.00
24 Confidential Expenses	5-02-10-010	1,000,000.00	-	-	-	1,000,000.00
25 Other Professional Services (R & D Fund)	5-02-11-990	400,000.00	-	-	-	400,000.00
26 Security Services	5-02-12-030	5,000,000.00	-	-	-	5,000,000.00
27 Other General Services	5-02-12-990	40,857,538.00	21,082,712.00	47,338,760.00	70,909,394.00	180,188,404.00
28 Other General Services(CYO)	5-02-12-990(1)	1,200,000.00	-	-	-	1,200,000.00
29 Other General Services(SPES/SEFE Program)	5-02-12-990(2)	-	-	6,000,000.00	-	6,000,000.00
30 Rep. & Maint.-Infrastructure Assets (Road Networks)	5-02-13-030-01	-	-	1,000,000.00	-	1,000,000.00
31 Rep. & Maint.-Infrastructure Assets (Flood Control System)	5-02-13-030-02	-	-	1,000,000.00	-	1,000,000.00
32 Rep. & Maint.-Infrastructure Assets (Sewer Systems)	5-02-13-030-02B	-	-	-	500,000.00	500,000.00
33 Rep. & Maint.-Infrastructure Assets (Water Supply System)	5-02-13-030-03	500,000.00	-	100,000.00	-	600,000.00
34 Rep. & Maint.-Infrastructure Assets (Power Supply System)	5-02-13-030-04	800,000.00	-	-	-	800,000.00
35 Rep. & Maint.-Infrastructure Assets (Parks, Plazas, Monu)	5-02-13-030-08	700,000.00	-	-	-	700,000.00
36 Rep. & Maint.-Infrastructure Assets (Other Infrastructure A	5-02-13-030-99	-	-	3,000,000.00	-	3,000,000.00
37 Rep. & Maint.-Buildings and Other Structures (Buildings)	5-02-13-040-01	540,000.00	855,000.00	2,600,000.00	500,000.00	4,495,000.00
38 Rep. & Maint.-Buildings and Other Structures (Hospitals &	5-02-13-040-03	-	-	1,000,000.00	1,000,000.00	2,000,000.00
39 Rep. & Maint.-Buildings and Other Structures (Markets)	5-02-13-040-04	-	-	-	500,000.00	500,000.00
40 Rep. & Maint.-Buildings and Other Structures (Slaughterho	5-02-13-040-05	-	-	-	100,000.00	100,000.00
41 Rep. & Maint.-Buildings and Other Structures(Other Struct	5-02-13-040-99	100,000.00	1,000,000.00	2,350,000.00	100,000.00	3,550,000.00
42 Rep. & Maint.-Machinery and Equipment (Machinery)	5-02-13-050-01	50,000.00	-	800,000.00	460,000.00	1,310,000.00
43 Rep. & Maint.-Machinery and Equipment (Office Equipmen	5-02-13-050-02	647,500.00	391,000.00	164,000.00	205,000.00	1,407,500.00
44 Rep. & Maint.-Machinery and Equipment (ICT Equipment)	5-02-13-050-03	1,740,000.00	111,000.00	100,000.00	220,000.00	2,171,000.00
45 Rep. & Maint.-Machinery and Equipment (Agricultural & Fc	5-02-13-050-04	-	-	860,000.00	-	860,000.00
46 Rep. & Maint.-Machinery and Equipment (Marine and Fish	5-02-13-050-05	-	-	50,000.00	-	50,000.00
47 Rep. & Maint.-Machinery and Equipment (Communication	5-02-13-050-07	1,000,000.00	-	-	-	1,000,000.00
48 Rep. & Maint.-Machinery and Equipment (Const. & Heavy	5-02-13-050-08	-	-	1,400,000.00	-	1,400,000.00
49 Rep. & Maint.-Machinery and Equipment (Medical Equip.)	5-02-13-050-11	-	200,000.00	-	600,000.00	800,000.00
50 Rep. & Maint.-Machinery and Equipment (Tech. & Scientifi	5-02-13-050-14	-	700,000.00	-	-	700,000.00
51 Rep. & Maint.-Machinery and Equipment (Other Machinery	5-02-13-050-99	50,000.00	-	520,000.00	530,000.00	1,100,000.00
52 Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	2,108,000.00	753,700.00	2,286,000.00	465,000.00	5,612,700.00
53 Rep. & Maint.-Transportation Equipment (Watercraft)	5-02-13-060-04	-	-	131,000.00	-	131,000.00
54 Rep. & Maint.-Transportation Equipment (Other Transporte	5-02-13-060-99	50,000.00	-	-	-	50,000.00
55 Rep. & Maint.-Transportation Equipment (Other Transporte	5-02-13-060-99-0	-	-	2,000,000.00	-	2,000,000.00
56 Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01	270,000.00	140,000.00	1,000,000.00	120,000.00	1,530,000.00
57 Rep. & Maint.-Other Property, Plant and Equipment	5-02-13-990-02	200,000.00	-	-	-	200,000.00
58 Subsidy - Others	5-02-14-990	2,712,804.00	-	-	-	2,712,804.00
59 Taxes, Duties and Licenses	5-02-16-010	900,000.00	-	-	-	900,000.00
60 Fidelity Bond Premiums	5-02-16-020	359,125.00	-	5,000.00	800,000.00	1,164,125.00
61 Insurance Expenses	5-02-16-030	2,800,000.00	-	-	3,100,000.00	5,900,000.00
62 Advertising Expenses	5-02-99-010	1,626,000.00	-	-	-	1,626,000.00
63 Printing and Publication Expenses	5-02-99-020	2,084,074.00	802,700.00	1,416,900.00	610,000.00	4,912,674.00
64 Rent Expenses	5-02-99-050	175,000.00	-	1,000,000.00	-	1,175,000.00

	PARTICULARS	Account Code	GENERAL PUBLIC SERVICES	SOCIAL SERVICES	ECONOMIC SERVICES	ECONOMIC ENTERPRISES	GRAND TOTAL
		-1	-2	-3	-4	-5	-6
65	Membership Dues and Contributions to Organization	5-02-99-060	620,000.00	50,000.00	-	75,000.00	745,000.00
66	Subscription Expenses	5-02-99-070	70,000.00	-	-	-	70,000.00
67	Donations	5-02-99-080	9,200,000.00	41,019,500.00	2,000,000.00	-	52,219,500.00
68	Donations-B	5-02-99-080(1)	1,300,000.00	3,800,000.00	-	-	5,100,000.00
69	Other Maint. & Oper. Expenses	5-02-99-990	23,513,448.00	22,670,767.00	15,485,000.00	3,201,000.00	64,870,215.00
70	Other Maint. & Oper. Expenses (Oral Health Program)	5-02-99-990(1)	-	1,000,000.00	-	-	1,000,000.00
71	Other Maint. & Oper. Expenses (Bgy Electricians ordinance)	5-02-99-990(2)	-	250,000.00	-	-	250,000.00
72	Other Maint. & Oper. Expenses (The Challenge Initiative)	5-02-99-990(3)	-	1,000,000.00	-	-	1,000,000.00
73	Other Maint. & Oper. Expenses (CYO Project Fund)	5-02-99-990(4)	240,000.00	-	-	-	240,000.00
74	Other Maint. & Oper. Expenses (Ord. No. 2024-064)	5-02-99-990(5)	400,000.00	-	-	-	400,000.00
75	Other Maint. & Oper. Expenses (Ord. No. 2024-062)	5-02-99-990(6)	50,000.00	-	-	-	50,000.00
76	Other Maint. & Oper. Expenses (Ord. No. 2024-101)	5-02-99-990(7)	350,000.00	-	-	-	350,000.00
77	Other Maint. & Oper. Expenses (Program Ordinance)	5-02-99-990(8)	200,000.00	200,000.00	-	-	400,000.00
78	Other Maint. & Oper. Expenses (Dental Health Month)	5-02-99-990(9)	-	50,000.00	-	-	50,000.00
79	Other Maint. & Oper. Expenses (Universal Health Care)	5-02-99-990(10)	-	1,000,000.00	-	-	1,000,000.00
80	Other Maint. & Oper. Expenses (PPAs- CAR & C/CL)	5-02-99-990(11)	1,000,000.00	-	-	-	1,000,000.00
81	Other Financial Charges	5-03-01-990	2,000.00	-	-	-	2,000.00
	SUB-TOTAL		224,984,406.18	150,637,284.00	108,804,160.00	155,959,269.00	640,385,119.18
	C. Capital Outlays:						
1	Infrastructure Assets - Road Networks	1-07-03-010	500,000.00	-	-	-	500,000.00
2	Infrastructure Assets - Sewer Systems	1-07-03-030	-	-	-	1,000,000.00	1,000,000.00
3	Infrastructure Assets - Power Supply Systems	1-07-03-050	-	900,000.00	-	300,000.00	1,200,000.00
4	Buildings & Other Structures - Buildings	1-07-04-010	3,000,000.00	-	-	-	3,000,000.00
5	Building & Other Structures - Hospital & Health Centers	1-07-04-030	-	300,000.00	-	-	300,000.00
6	Building & Other Structures - Slaughterhouses	1-07-04-050	-	-	-	2,800,000.00	2,800,000.00
7	Building & Other Structures - Other Structures	1-07-04-990	-	-	1,000,000.00	-	1,000,000.00
8	Machinery & Equipment - Machinery	1-07-05-010	-	-	-	1,000,000.00	1,000,000.00
9	Machinery & Equipment - Office Equipment	1-07-05-020	750,594.00	725,000.00	450,000.00	3,000,000.00	4,925,594.00
10	Machinery & Equipment - Information and Communication	1-07-05-030	3,350,000.00	300,000.00	-	200,000.00	3,850,000.00
11	Machinery & Equipment - Disaster Response and Rescue	1-07-05-090	250,000.00	100,000.00	-	-	350,000.00
12	Machinery & Equipment - Medical Equipment	1-07-05-110	-	3,500,000.00	-	583,712.00	4,083,712.00
13	Machinery & Equipment - Technical and Scientific Equipme	1-07-05-140	-	500,000.00	-	600,000.00	1,100,000.00
14	Machinery & Equipment -Other Machinery and Equipment	1-07-05-990	500,000.00	250,000.00	660,000.00	-	1,410,000.00
15	Transportation Equipment - Motor Vehicles	1-07-06-010	3,800,000.00	1,100,000.00	120,000.00	900,000.00	5,920,000.00
16	Furniture and Fixtures	1-07-07-010	100,000.00	300,000.00	-	-	400,000.00
17	Books	1-07-07-020	500,000.00	-	-	-	500,000.00
18	Biological Assets - Breeding Stocks	1-08-01-010	-	-	300,000.00	-	300,000.00
19	Biological Assets - Plants and Trees	1-08-01-020	-	-	500,000.00	-	500,000.00
20	Computer Software	1-09-01-020	2,314,000.00	125,000.00	-	-	2,439,000.00
	SUB-TOTAL		15,064,594.00	8,100,000.00	3,030,000.00	10,383,712.00	36,578,306.00
	TOTAL OBLIGATIONS		580,238,600.29	369,199,720.00	251,754,131.00	293,579,843.71	1,494,772,295.00
	SPECIAL PURPOSE APPROPRIATION		81,483,820.00	-	-	-	81,483,820.00
	20% ECONOMIC DEVELOPMENT FUND		217,024,286.00	-	-	-	217,024,286.00
	5% LDRRM FUND		93,962,127.00	-	-	-	93,962,127.00
	GRAND TOTAL		972,708,833.29	369,199,720.00	251,754,131.00	293,579,843.71	1,887,242,528.00
	UNAPPROP. BALANCE		620,953,851.00	-369,199,720.00	-251,754,131.00	0.00	-0.00

Prepared by:

Approved by:

JESUS S. DEL VILLAR
Acting Asst. City Budget Officer

NELSON S. LEGACION
City Mayor