City Government of Naga
TOTAL PERSONAL SERVICES BUDGET

Total Income from Regular Sources (TIRS) CY 2024			1,724,109,489.01	Recurring Income
Less: Income from Economic Enterprises			226,716,820.11	13.15%
Total Regular Income			**1,497,392,668.90**	
PS Limitation (45% of TIRS)			**673,826,701.01**	**45.00%**
CY 2026 PS Proposed Appropriations				
Salaries & Wages-Regular			333,772,443.00	0.00
Salaries & Wages-Casual			166,020,197.00	0.00
Personal Economic Relief Allowance			39,504,000.00	0.00
Representation Allowance			5,586,000.00	0.00
Transportation Allowance			5,586,000.00	0.00
Clothing/Uniform Allowance			11,522,000.00	0.00
Subsistence Allowance			6,534,000.00	0.00
Laundry Allowance			612,000.00	0.00
Productivity Incentive Allowance			8,230,000.00	0.00
Hazard Pay			31,631,444.00	0.00
Overtime & Night Time Pay			6,580,748.00	0.00
Year End Bonus			42,714,861.00	0.00
Cash Gift			8,230,000.00	0.00
Other Bonuses and Allowances (Mid-Year Bonus)			40,896,035.00	0.00
Retirement & Life Insurance Premiums			59,984,015.00	0.00
Pag-IBIG Contributions			3,950,400.00	0.00
PhilHealth Contributions			12,371,035.00	0.00
Employees Compensation Insurance Premiums			1,975,200.00	0.00
Retirement Gratuity			0.00	0.00
Terminal Leave Benefits			25,463,005.00	0.00
Other Personnel Benefits - Medical Allowance			11,522,000.00	0.00
Other Personnel Benefits - Loyalty Pay			1,740,000.00	0.00
d) Other Personnel Benefits- Monetization			30,990,234.92	0.00
Total Annual PS Budget			**855,415,617.92**	**57.13%**
Less: Cost of Waived Items				
1. PS of Economic Enterprises (*Summary Worksheet 1*)	134,064,051.00			
2. Terminal Leave (General Administration)	22,068,670.00			
3. Other Personnel Benefits - Medical Allowance (GA)	9,660,000.00			
4. Monetization of Leave Credits (Gen. Admin.)	26,268,841.92		**192,061,562.92**	
Total PS for CY 2026 net of waived items			**663,354,055.00**	**44.30%**
Additional Allowable PS Budget or Excess over the PS Limitation			**10,472,646.01**	**0.70%**

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Noted:

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