

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

Office: CITY ENGINEER'S OFFICE

| OBJECT OF EXPENDITURES   | ACCOUNT CODE   | PAST<br>YEAR 2019<br>(Actual) | Current Year 2020        |                            |                        | BUDGET<br>YEAR 2021<br>(Proposed) |
|--|----------------|-------------------------------|--------------------------|----------------------------|------------------------|-----------------------------------|
|  |                |                               | 1st Semester<br>(Actual) | 2nd Semester<br>(Estimate) | TOTAL                  |                                   |
| <b>A. Personal Services:</b>                                       |                |                               |                          |                            |                        |                                   |
| 1 Salaries & Wages-Regular (51)                                    | 5-01-01-010    | P 11,334,954.50               | P 5,258,683.00           | P 8,417,693.00             | P 13,676,376.00        | P 13,672,212.00                   |
| 2 Salaries & Wages-Casual (40)                                     | 5-01-01-020    | 6,494,388.50                  | 2,451,144.46             | 3,390,263.54               | 5,841,408.00           | 5,607,468.00                      |
| 3 PERA   | 5-01-02-010    | 2,115,414.67                  | 900,002.93               | 1,307,997.07               | 2,208,000.00           | 2,184,000.00                      |
| 4 Representation Allowance   | 5-01-02-020    | 47,500.00                     | -                        | 142,500.00                 | 142,500.00             | 142,500.00                        |
| 5 Transportation Allowance   | 5-01-02-030    | 40,375.00                     | -                        | 142,500.00                 | 142,500.00             | 142,500.00                        |
| 6 Clothing/Uniform Allowance                                       | 5-01-02-040    | 522,000.00                    | 462,000.00               | 90,000.00                  | 552,000.00             | 546,000.00                        |
| 7 Productivity Enhancement Incentive                               | 5-01-02-080    | 460,000.00                    | -                        | 460,000.00                 | 460,000.00             | 455,000.00                        |
| 8 Longevity Pay  | 5-01-02-120    | 70,000.00                     | 45,000.00                | 15,000.00                  | 60,000.00              | 10,000.00                         |
| 9 Overtime & Night Time Pay  | 5-01-02-130    | 412,721.00                    | 904,974.75               | 95,025.25                  | 1,000,000.00           | 1,000,000.00                      |
| 10 Year End Bonus  | 5-01-02-140    | 1,519,784.90                  | -                        | 1,626,482.00               | 1,626,482.00           | 1,670,575.00                      |
| 11 Cash Gift   | 5-01-02-150    | 467,000.00                    | -                        | 460,000.00                 | 460,000.00             | 455,000.00                        |
| 12 Other Bonuses and Allowances (Mid-Year Bonus)                   | 5-01-02-990    | 1,509,970.10                  | 1,401,363.32             | 225,118.68                 | 1,626,482.00           | 1,670,575.00                      |
| 13 Other Bonuses and Allowances(PBB)                               | 5-01-02-990-1  | -                             | -                        | -                          | -                      | -                                 |
| 14 Retirement & Life Insurance Contributions                       | 5-01-03-010    | 2,097,781.69                  | 1,000,098.60             | 1,361,553.26               | 2,361,651.86           | 2,425,674.90                      |
| 15 Pag-IBIG Contributions  | 5-01-03-020    | 110,400.00                    | 52,500.00                | 57,900.00                  | 110,400.00             | 109,200.00                        |
| 16 PHILHEALTH Contributions  | 5-01-03-030    | 225,444.05                    | 125,159.64               | 151,269.78                 | 276,429.42             | 334,288.44                        |
| 17 Employees Compensation Insurance Premiums                       | 5-01-03-040    | 109,486.44                    | 52,192.26                | 60,556.14                  | 112,748.40             | 109,200.00                        |
| 18 Terminal Leave Benefits   | 5-01-04-030    | 2,625,406.33                  | 40,533.90                | 34,466.10                  | 75,000.00              | -                                 |
| 19 Other Personnel Benefits  | 5-01-04-990    | 926,249.85                    | 519,873.25               | 655,896.87                 | 1,175,770.12           | 1,974,864.58                      |
| <b>SUB-TOTAL</b>   |                | <b>P 31,088,877.03</b>        | <b>P 13,213,526.11</b>   | <b>P 18,694,221.69</b>     | <b>P 31,907,747.80</b> | <b>P 32,509,057.92</b>            |
| <b>B. Maintenance and Other Operating Expenses:</b>                |                |                               |                          |                            |                        |                                   |
| 1 Travelling Expenses-Local  | 5-02-01-010    | P 99,969.68                   | P 28,700.00              | P 151,300.00               | P 180,000.00           | P 30,000.00                       |
| 2 Office Supplies Expenses   | 5-02-03-010    | 99,846.52                     | 42,152.00                | 137,848.00                 | 180,000.00             | 175,000.00                        |
| 3 Fuel, Oil & Lubricants Expenses                                  | 5-02-03-090    | -                             | -                        | -                          | -                      | 100,000.00                        |
| 4 Other Supplies & Materials Expenses                              | 5-02-03-990    | 21,128.09                     | 1,044.00                 | 43,956.00                  | 45,000.00              | 60,000.00                         |
| 5 Postage & Courier Services                                       | 5-02-05-010    | -                             | 158.00                   | -                          | 58,000.00              | 5,000.00                          |
| 6 Telephone Expenses   | 5-02-05-020    | 10,974.68                     | -                        | 42,000.00                  | 42,000.00              | 42,000.00                         |
| 7 Telephone Expenses-Mobile  | 5-02-05-020-1  | -                             | -                        | -                          | -                      | -                                 |
| 8 Other General Services ( 22)                                     | 5-02-12-990    | 1,392,448.57                  | 1,398,285.81             | 1,412,312.19               | 2,810,598.00           | 4,095,868.00                      |
| 9 Rep. & Maint.-Infrastructure Assets (Road Networks)              | 5-02-13-030-01 | 1,202,576.73                  | 566,573.00               | 433,427.00                 | 1,000,000.00           | 3,000,000.00                      |
| 10 Rep. & Maint.-Infra Assets (Flood Control System)               | 5-02-13-030-02 | 2,119,003.04                  | 30,400.00                | 969,600.00                 | 1,000,000.00           | -                                 |
| 11 Rep. & Maint.-Infra Assets (Parks/Plazas & Monuments)           | 5-02-13-030-08 | 227,399.00                    | -                        | 962,015.00                 | 1,000,000.00           | -                                 |
| 12 Rep. & Maint.-Infrastructure Assets (Other Infrastructure)      | 5-02-13-030-99 | -                             | 186,000.00               | 814,000.00                 | 1,000,000.00           | 1,000,000.00                      |
| 13 Rep. & Maint.-Buildings and Other Structures (Buildings)        | 5-02-13-040-01 | 2,475,906.38                  | 1,130,000.00             | 370,000.00                 | 1,500,000.00           | -                                 |
| 14 Rep. & Maint.-Buildings and Other Structures (Hospitals)        | 5-02-13-040-03 | -                             | -                        | 500,000.00                 | 500,000.00             | -                                 |
| 15 Rep. & Maint.-Buildings and Other Structures (Markets)          | 5-02-13-040-04 | -                             | -                        | -                          | -                      | 1,000,000.00                      |
| 16 Rep. & Maint.-Buildings and Other Structures (Other Structures) | 5-02-13-040-99 | 817,937.50                    | 11,616.00                | 988,384.00                 | 1,000,000.00           | 1,000,000.00                      |
| 17 Rep. & Maint.-Machinery and Equipment (Office Equipment)        | 5-02-13-050-02 | 57,077.00                     | -                        | 50,000.00                  | 50,000.00              | -                                 |
| 18 Rep. & Maint.-Machinery and Equipment (Const. & Heavy)          | 5-02-13-050-08 | 357,080.00                    | 54,834.00                | 445,166.00                 | 500,000.00             | 300,000.00                        |
| 19 Rep. & Maint.-Transportation Equipment (Motor Vehicles)         | 5-02-13-060-01 | 106,901.73                    | 96,812.33                | 203,187.67                 | 300,000.00             | 150,000.00                        |
| Rep. & Maint.-Other Property Plant and Equipment                   | 5-02-13-990-02 | -                             | -                        | -                          | -                      | 1,000,000.00                      |
| Printing and Publication Expenses                                  | 5-02-99-020    | -                             | -                        | -                          | -                      | 25,000.00                         |
| 20 Other Maint. & Oper. Expenses                                   | 5-02-99-990    | 638,536.00                    | 42,594.50                | 317,405.50                 | 360,000.00             | 200,000.00                        |
| <b>SUB-TOTAL</b>   |                | <b>P 9,626,784.92</b>         | <b>P 3,627,154.64</b>    | <b>P 7,840,601.36</b>      | <b>P 11,525,598.00</b> | <b>P 13,182,868.00</b>            |
| <b>C. Capital Outlay</b>   |                |                               |                          |                            |                        |                                   |
| 1 Land   | 1-07-01-010    | P -                           | P 3,516,225.00           | P 218,000.00               | P 3,734,225.00         | P -                               |
| 2 Infrastructure Assets - Road Networks                            | 1-07-03-010    | 1,019,710.48                  | 147,500.00               | 12,284,500.00              | 12,432,000.00          | -                                 |
| 3 Infrastructure Assets - Other Infrastructure Assets              | 1-07-03-990    | 501,900.00                    | -                        | -                          | -                      | -                                 |
| 4 Buildings & Other Structures-Buildings                           | 1-07-04-010    | 2,077,654.87                  | -                        | -                          | -                      | 5,000,000.00                      |
| 5 Buildings & Other Structures-Hospital & Health Centers           | 1-07-04-030    | 773,100.00                    | -                        | -                          | -                      | -                                 |
| 6 Buildings & Other Structures-Markets                             | 1-07-04-040    | -                             | -                        | -                          | -                      | -                                 |
| 7 Buildings & Other Structures-Other Structures                    | 1-07-04-990    | 1,477,500.00                  | -                        | -                          | -                      | -                                 |
| 8 Machinery & Equipment-Office Equipment                           | 1-07-05-020    | -                             | -                        | -                          | -                      | -                                 |
| 9 Buildings and Other Structures (Slaughterhouses)                 | 1-07-04-050    | -                             | -                        | -                          | -                      | -                                 |
| 10 Machinery & Equipment -Other Machinery and Equipment            | 1-07-05-990    | 4,662,000.00                  | -                        | -                          | -                      | 500,000.00                        |
| 11 Infrastructure Assets - Parks, Plazas & Monuments               | 1-07-03-090    | 15,202,000.00                 | -                        | -                          | -                      | -                                 |
| <b>SUB-TOTAL</b>   |                | <b>P 25,713,865.35</b>        | <b>P 3,663,725.00</b>    | <b>P 12,502,500.00</b>     | <b>P 16,166,225.00</b> | <b>P 5,500,000.00</b>             |
| <b>TOTAL OBLIGATIONS</b>   |                | <b>P 66,429,527.30</b>        | <b>P 20,504,405.75</b>   | <b>P 39,037,323.05</b>     | <b>P 59,599,570.80</b> | <b>P 51,191,925.92</b>            |

Prepared by:

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