LBP Form No.2

PROGRAM APPROPRIATION AND OBLIGATION BY OBJECT
NAGA CITY

Office: CITY ENGINEER'S OFFICE

	OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2023 (Actual)	Current Year 2024 1st Semester (Actual)	2nd Semester (Estimate)	TOTAL	BUDGET YEAR 2025 (Proposed)
A. Personal Services:							
1	Salaries & Wages-Regular (48)	5-01-01-010	P 12,485,686.81	P 6,051,468.26	P 7,638,115.74	P 13,689,584.00	P 15,880,356.00
2	Salaries & Wages-Casual (49)	5-01-01-020	5,760,053.20	3,073,412.18	4,420,623.82	7,494,036.00	9,460,716.00
3	Personal Economic Relief Allowance	5-01-02-010	1,968,549.40	968,911.84	1,351,088.16	2,320,000.00	2,328,000.00
4	Representation Allowance	5-01-02-020	57,000.00	28,500.00	114,000.00	142,500.00	174,000.00
5	Transportation Allowance	5-01-02-030	57,000.00	28,500.00	114,000.00	142,500.00	174,000.00
6	Clothing/Uniform Allowance	5-01-02-040	498,000.00	522,000.00	60,000.00	582,000.00	679,000.00
7	Productivity Incentive Allowance	5-01-02-080	435,000.00	-	485,000.00	485,000.00	485,000.00
8	Longevity Pay	5-01-02-120	10,000.00	10,000.00	60,000.00	70,000.00	235,000.00
9	Overtime & Night Time Pay	5-01-02-130	1,305,424.99	8,420.00	8,580.00	17,000.00	50,000.00
10	Year End Bonus	5-01-02-140	1,514,327.50	-	1,871,226.00	1,871,226.00	2,111,756.00
11	Cash Gift	5-01-02-150	413,500.00	2,500.00	482,500.00	485,000.00	485,000.00
12	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	1,508,148.00	1,601,286.00	269,940.00	1,871,226.00	2,111,756.00
13	Other Bonuses and Allowances(PBB)	5-01-02-990-1	-	-	-	-	
14	Other Bonuses and allowances (Anniv. Bonus)	5-01-02-990-2	249,000.00	-	-	-	
15	Retirement & Life Insurance Premiums	5-01-03-010	2,232,629.68	1,158,861.78	1,473,573.72	2,632,435.50	1,905,667.00
16	Pag-IBIG Contributions	5-01-03-020	101,800.00	92,600.00	23,800.00	116,400.00	232,800.00
17	PhilHealth Contributions	5-01-03-030	372,582.54	241,686.88	306,756.87	548,443.75	633,554.00
18	Employees Compensation Insurance Premiums	5-01-03-040	101,800.00	52,866.77	62,333.23	115,200.00	232,800.00
19	Terminal Leave Benefits	5-01-04-030	229,213.28	313,697.60	205,832.39	519,529.99	4,797,118.00
20	Other Personnel Benefits	5-01-04-990	999,448.87	848,735.05	1,079,466.95	1,928,202.00	1,526,611.00
21	Other Personnel Benefits-Medical Allowance	5-01-04-990-3					679,000.00
SUB-TOTAL			P 30,299,164.27	P 15,003,446.36	P 20,026,836.88	P 35,030,283.24	P 44,182,134.00
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 116,346.62	P 15,000.00	P 33,900.00	P 48,900.00	P 174,000.00
2	Training Expenses	5-02-02-010					100,000.00
3	Office Supplies Expenses	5-02-03-010	195,287.00	68,294.04	120,705.96	189,000.00	250,000.00
4	Fuel, Oil & Lubricants Expenses	5-02-03-090	99,500.64	95,721.37	4,278.63	100,000.00	100,000.00
5	Other Supplies & Materials Expenses	5-02-03-990	27,412.64	7,082.00	24,418.00	31,500.00	100,000.00
6	Postage & Courier Services	5-02-05-010	67.00	367.00	2,783.00	3,150.00	3,000.00
7	Other General Services (28)	5-02-12-990	5,265,555.75	3,037,992.15	3,752,427.85	6,790,420.00	5,632,760.00
8	Rep. & Maint.-Infrastructure Assets (Road Networks)	5-02-13-030-01	1,301,482.00	583,550.00	416,450.00	1,000,000.00	1,000,000.00
9	Rep. & Maint.-Infra Assets (Flood Control System)	5-02-13-030-02	-	9,900.00	690,100.00	700,000.00	1,000,000.00
10	Rep. & Maint.-Infrastructure Assets (Other Infrastructur	5-02-13-030-99	616,822.00	156,440.50	543,559.50	700,000.00	1,000,000.00
11	Rep. & Maint.-Buildings and Other Structures (Buildings	5-02-13-040-01	1,262,442.00	655,484.50	44,515.50	700,000.00	1,000,000.00
12	Rep. & Maint.-Buildings and Other Structures (Hospitals	5-02-13-040-03	125,744.00	41,629.00	658,371.00	700,000.00	1,000,000.00
13	Rep. & Maint.-Buildings and Other Structures(Other Str	5-02-13-040-99	-	420,992.00	279,008.00	700,000.00	1,000,000.00
14	Rep. & Maint.-Machinery and Equipment (Office Equipn	5-02-13-050-02	65,550.00	92,530.00	7,470.00	100,000.00	100,000.00
15	Rep. & Maint.-Machinery and Equipment (ICT Equipme	5-02-13-050-03					100,000.00
16	Rep. & Maint.-Machinery and Equipment (Const. & Hea	5-02-13-050-08	123,795.00	132,100.00	147,900.00	280,000.00	400,000.00
17	Rep. & Maint.-Transportation Equipment (Motor Vehicle	5-02-13-060-01	17,232.00	111,800.00	388,200.00	500,000.00	250,000.00
18	Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01	180,505.00	-	-	-	1,000,000.00
19	Printing and Publication Expenses	5-02-99-020	-	-	-	-	50,000.00
20	Other Maint. & Oper. Expenses	5-02-99-990	651,702.00	177,196.80	374,803.20	552,000.00	500,000.00
SUB-TOTAL			P 10,049,243.85	P 5,606,079.36	P 7,488,890.64	P 13,094,970.00	P 14,759,760.00
C. Capital Outlay							
1	Land	-07-01-010	P 152,224.26	P -	P -	P -	P -
2	Infrastructure Assets - Road Networks	-07-03-010	27,407,930.76	-	-	-	-
3	Buildings & Other Structures-Buildings	-07-04-010	7,063,378.96	-	2,069,085.00	2,069,085.00	-
4	Buildings & Other Structures-Hospitals and Health Cent	-07-04-030	7,874,437.01	-	-	-	-
5	Machinery & Equipment-Office Equipment	-07-05-020	-	-	-	-	300,000.00
SUB-TOTAL			P 42,497,970.99	P -	P 2,069,085.00	P 2,069,085.00	P 300,000.00
TOTAL APPROPRIATIONS			P 82,846,379.11	P 20,609,525.72	P 29,584,812.52	P 50,194,338.24	P 59,241,894.00

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