LBP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY COLLEGE OF NAGA

	OBJECT OF EXPENDITURE	ACCOUNT CODE	PAST YEAR 2024 (Actual)	Current Year 2025			BUDGET YEAR 2026 (Proposed)
				1st Semester (Actual)	2nd Semester (Estimate)	TOTAL	
A. Personal Services:							
1	Salaries & Wages-Regular (14)	5-01-01-010	P 3,136,594.81	P 1,924,430.66	P 4,548,357.34	P 6,472,788.00	P 6,913,353.00
2	Salaries & Wages-Casual (4)	5-01-01-020	583,674.24	322,260.00	327,180.00	649,440.00	686,388.00
3	Personal Economic Relief Allowance	5-01-02-010	281,273.26	156,227.59	275,772.41	432,000.00	432,000.00
4	Clothing/Uniform Allowance	5-01-02-040	77,000.00	91,000.00	35,000.00	126,000.00	126,000.00
5	Productivity Incentive Allowance	5-01-02-080	65,000.00		90,000.00	90,000.00	90,000.00
6	Year End Bonus	5-01-02-140	368,814.00		593,519.00	593,519.00	650,852.00
7	Cash Gift	5-01-02-150	65,000.00		90,000.00	90,000.00	90,000.00
8	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	264,437.00	330,236.00	263,283.00	593,519.00	620,783.00
9	Retirement & Life Insurance Premiums	5-01-03-010	444,345.15	278,417.18	576,261.82	854,679.00	911,975.00
10	Pag-IBIG Contributions	5-01-03-020	32,127.96	17,000.00	26,200.00	43,200.00	43,200.00
11	PhilHealth Contributions	5-01-03-030	93,443.32	58,003.77	120,056.23	178,060.00	190,001.00
12	Employees Compensation Insurance Premiums	5-01-03-040	15,235.00	8,425.21	34,774.79	43,200.00	21,600.00
13	Terminal Leave Benefits	5-01-04-030			374,167.00	374,167.00	-
14	Other Personnel Benefits- Monetization	5-01-04-990	40,779.04	12,300.00	416,759.00	429,059.00	470,504.00
15	Other Personnel Benefits(CNA)	5-01-04-990-1	355,200.00		-		
16	Other Personnel Benefits(SRI)	5-01-04-990-2	260,000.00		-		
17	Other Personnel Benefits(Medical Allowance)	5-01-04-990-3			126,000.00	126,000.00	126,000.00
SUB-TOTAL			**P 6,082,923.78**	**P 3,198,300.41**	**P 7,897,330.59**	**P 11,095,631.00**	**P 11,372,656.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 125,102.87	P 79,892.88	P 15,107.12	P 95,000.00	P 75,000.00
2	Training Expenses	5-02-02-010	16,500.00		50,000.00	50,000.00	50,000.00
3	Office Supplies Expenses	5-02-03-010	124,070.50		100,000.00	100,000.00	100,000.00
4	Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	32,900.00		40,000.00	40,000.00	40,000.00
5	Textbooks & Instructional Materials Expenses	5-02-03-110	178,570.00		200,000.00	200,000.00	200,000.00
6	Other Supplies & Materials Expenses	5-02-03-990	49,358.14		100,000.00	100,000.00	-
7	Water Expenses	5-02-04-010			36,000.00	36,000.00	36,000.00
8	Electricity Expense	5-02-04-020	214,508.25		300,000.00	300,000.00	300,000.00
9	Telephone Expenses	5-02-05-020			24,000.00	24,000.00	24,000.00
10	Internet Subscription Expenses	5-02-05-030	3,311,407.94		24,000.00	24,000.00	24,000.00
11	Other General Services (30)	5-02-12-990		1,988,430.76	1,011,569.24	3,000,000.00	6,000,000.00
12	Insurance Expenses	5-02-16-030			300,000.00	300,000.00	-
13	Printing and Publication Expenses	5-02-99-020			10,000.00	10,000.00	30,000.00
14	Membership Dues and Contributions to Organization	5-02-99-060	16,250.00	1,000.00	24,000.00	25,000.00	25,000.00
15	Subscription Expenses	5-02-99-070	12,848.00				-
16	Other Maint. & Oper. Expenses	5-02-99-990	47,429.45	90,252.00	9,748.00	100,000.00	100,000.00
SUB-TOTAL			**P 4,128,945.15**	**P 2,159,575.64**	**P 2,244,424.36**	**P 4,404,000.00**	**P 7,004,000.00**
C. Capital Outlay							
1	Infrastructure Assets - Power Supply Systems	1-07-03-050	P 650,000.00		P -		P -
2	Machinery & Equipment -Technical and Scientific Equipment	1-07-05-140			600,000.00	600,000.00	400,000.00
SUB-TOTAL			**P 650,000.00**	**P -**	**P 600,000.00**	**P 600,000.00**	**P 400,000.00**
TOTAL APPROPRIATIONS			**P 10,861,868.93**	**P 5,357,876.05**	**P 10,741,754.95**	**P 16,099,631.00**	**P 18,776,656.00**

Prepared by:

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