P Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE
NAGA CITY

Office: CITY ENGINEER'S OFFICE

	OBJECT OF EXPENDITURE	ACCOUNT CODE	PAST YEAR 2024 (Actual)	Current Year 2025			BUDGET YEAR 2026 (Proposed)
				1st Semester (Actual)	2nd Semester (Estimate)	TOTAL	
	Personal Services:						
1	Salaries & Wages-Regular (58)	5-01-01-010	P 12,588,045.80	P 7,030,220.55	P 8,850,135.45	P 15,880,356.00	P 18,561,528.00
2	Salaries & Wages-Casual (42)	5-01-01-020	7,279,445.87	4,208,848.20	5,251,867.80	9,460,716.00	9,248,204.00
3	Personal Economic Relief Allowance	5-01-02-010	2,040,418.65	974,564.73	1,353,435.27	2,328,000.00	2,400,000.00
4	Representation Allowance	5-01-02-020	74,100.00	29,400.00	144,600.00	174,000.00	174,000.00
5	Transportation Allowance	5-01-02-030	74,100.00	29,400.00	144,600.00	174,000.00	174,000.00
6	Clothing/Uniform Allowance	5-01-02-040	621,000.00	588,000.00	91,000.00	679,000.00	700,000.00
7	Productivity Incentive Allowance	5-01-02-080	428,000.00		485,000.00	485,000.00	500,000.00
8	Overtime & Night Time Pay	5-01-02-130	27,785.24		50,000.00	50,000.00	150,000.00
9	Year End Bonus	5-01-02-140	1,748,143.08		2,111,756.00	2,111,756.00	2,377,624.00
10	Cash Gift	5-01-02-150	437,000.00		485,000.00	485,000.00	500,000.00
11	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	1,601,286.00	1,934,685.00	177,071.00	2,111,756.00	2,274,516.00
12	Retirement & Life Insurance Premiums	5-01-03-010	2,498,670.24	1,393,472.31	512,194.69	1,905,667.00	3,337,213.00
13	Pag-IBIG Contributions	5-01-03-020	198,400.00	109,800.00	123,000.00	232,800.00	240,000.00
14	PhilHealth Contributions	5-01-03-030	507,004.52	290,338.37	343,215.63	633,554.00	691,141.00
15	Employees Compensation Insurance Premiums	5-01-03-040	105,766.77	54,900.00	177,900.00	232,800.00	120,000.00
16	Terminal Leave Benefits	5-01-04-030	354,413.67	11,000.50	4,786,117.50	4,797,118.00	5,367,332.00
17	Other Personnel Benefits- Monetization	5-01-04-990	898,612.29	773,326.98	753,284.02	1,526,611.00	1,719,364.00
18	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			679,000.00	P 679,000.00	700,000.00
19	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	65,000.00	155,000.00	80,000.00	235,000.00	175,000.00
SUB-TOTAL			**P 31,547,192.13**	**P 17,582,956.64**	**P 26,599,177.36**	**P 44,182,134.00**	**P 49,409,922.00**
	Maintenance and Other Operating Expenses:						
1	Travelling Expenses-Local	5-02-01-010	P 93,910.00	P 100,896.00	P 73,104.00	P 174,000.00	P 200,000.00
2	Training Expenses	5-02-02-010		34,000.00	66,000.00	100,000.00	100,000.00
3	Office Supplies Expenses	5-02-03-010	181,418.79	101,780.25	148,219.75	250,000.00	300,000.00
4	Fuel, Oil & Lubricants Expenses	5-02-03-090	95,721.37	94,448.26	5,551.74	100,000.00	100,000.00
5	Other Supplies & Materials Expenses	5-02-03-990	34,609.00	42,504.00	57,496.00	100,000.00	100,000.00
6	Postage & Courier Services	5-02-05-010	807.00		3,000.00	3,000.00	3,000.00
7	Telephone Expenses	5-02-05-020					42,000.00
8	Other General Services (28)	5-02-12-990	5,432,472.98	1,385,837.24	4,246,922.76	5,632,760.00	5,931,240.00
9	Rep. & Maint.-Infrastructure Assets (Road Networks)	5-02-13-030-01	1,060,335.00	1,226,454.00	101,736.00	1,328,190.00	2,000,000.00
10	Rep. & Maint.-Infra Assets (Flood Control System)	5-02-13-030-02	9,900.00	248,750.00	194,270.00	443,020.00	1,000,000.00
11	Rep. & Maint.-Infrastructure Assets (Other Infrastructure Assets)	5-02-13-030-99	991,402.00	924,704.00	100,000.00	1,024,704.00	1,000,000.00
12	Rep. & Maint.-Buildings and Other Structures (Buildings)	5-02-13-040-01	879,399.50	1,302,346.00	107,359.00	1,409,705.00	1,000,000.00
13	Rep. & Maint.-Buildings and Other Structures (Hospitals & Health Centers)	5-02-13-040-03	402,687.00	135,586.00	159,040.00	294,626.00	700,000.00
14	Rep. & Maint.-Buildings and Other Structures(Other Structures)	5-02-13-040-99	777,353.00	894,943.50	305,056.50	1,200,000.00	1,000,000.00
15	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02	96,930.00		50,000.00	50,000.00	100,000.00
16	Rep. & Maint.-Machinery and Equipment (ICT Equipment)	5-02-13-050-03		8,490.00	41,510.00	50,000.00	100,000.00
17	Rep. & Maint.-Machinery and Equipment (Const. & Heavy Equipt)	5-02-13-050-08	384,190.00	20,300.00	194,830.00	215,130.00	300,000.00
18	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	308,657.00	217,892.00	32,108.00	250,000.00	300,000.00
19	Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01		430,702.00	216,048.00	646,750.00	500,000.00
20	Printing and Publication Expenses	5-02-99-020			50,000.00	50,000.00	50,000.00
21	Other Maint. & Oper. Expenses	5-02-99-990	688,843.80	480,346.80	167,528.20	647,875.00	700,000.00
SUB-TOTAL			**P 11,438,636.44**	**P 7,649,980.05**	**P 6,319,779.95**	**P 13,969,760.00**	**P 15,526,240.00**
	Capital Outlay						
1	Land	1-07-01-010	P 822,396.00		P -		P -
2	Infrastructure Assets - Road Networks	1-07-03-010	1,513,827.60		-		-
3	Buildings & Other Structures-Buildings	1-07-04-010	2,069,085.00		-		-
4	Buildings & Other Structures-Hospitals and Health Center	1-07-04-030	8,506,838.74		-		-
5	Machinery & Equipment-Office Equipment	1-07-05-020	836,000.00	959,170.00	130,830.00	1,090,000.00	800,000.00
6	Transportation Equipment - Motor Vehicles	1-07-06-010					1,500,000.00
SUB-TOTAL			**P 13,748,147.34**	**P 959,170.00**	**P 130,830.00**	**P 1,090,000.00**	**P 2,300,000.00**
TOTAL APPROPRIATIONS			**P 56,733,975.91**	**P 26,192,106.69**	**P 33,049,787.31**	**P 59,241,894.00**	**P 67,236,162.00**

Prepared by:

Imer T. Albo
Acting City Engineer

Reviewed by:

JESUS S. DEL VILLAR
Acting City Budget Officer

Approved by:

MARIA LEONOR G. ROBREDO
City Mayor