BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY HEALTH OFFICE I

	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 (55)	5-01-01-010	P 12,941,239.81	P 8,769,317	P 10,831,206.58	P 19,600,524.00	P 20,857,630.00
2	Salaries & Wages-Casual (117)	5-01-01-020	36,536,624.00	16,535,559.16	20,667,884.84	37,203,444.00	42,564,634.00
3	Personal Economic Relief Allowance	5-01-02-010	3,516,386.46	1,751,182.78	2,136,817.22	3,888,000.00	4,128,000.00
4	Representation Allowance	5-01-02-020	89,775.00	73,425.00	100,575.00	174,000.00	174,000.00
5	Transportation Allowance	5-01-02-030	89,775.00	73,425.00	100,575.00	174,000.00	174,000.00
6	Clothing/Uniform Allowance	5-01-02-040	1,095,000.00	1,127,000.00	7,000.00	1,134,000.00	1,204,000.00
7	Subsistence Allowance	5-01-02-050	1,788,575.00	805,205.57	2,452,794.43	3,258,000.00	3,438,000.00
8	Laundry Allowance	5-01-02-060	242,557.78	107,051.20	218,748.80	325,800.00	343,800.00
9	Productivity Incentive Allowance	5-01-02-080	626,000.00		810,000.00	810,000.00	860,000.00
10	Hazard Pay	5-01-02-110	10,221,153.86	4,706,963.91	10,082,134.09	14,789,098.00	15,863,500.00
11	Overtime & Night Time Pay	5-01-02-130	179,247.47	43,276.59	6,723.41	50,000.00	70,000.00
12	Year End Bonus	5-01-02-140	4,322,965.00		4,733,664.00	4,733,664.00	5,427,935.00
13	Cash Gift	5-01-02-150	727,000.00		810,000.00	810,000.00	860,000.00
14	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	4,045,791.00	3,718,657.00	1,015,007.00	4,733,664.00	5,183,227.00
15	Retirement & Life Insurance Premiums	5-01-03-010	5,802,057.72	3,107,963.44	3,708,601.56	6,816,565.00	7,610,760.00
16	Pag-IBIG Contributions	5-01-03-020	336,500.00	185,200.00	203,600.00	388,800.00	412,800.00
17	PhilHealth Contributions	5-01-03-030	1,220,812.73	646,462.17	773,676.83	1,420,139.00	1,581,496.00
18	Employees Compensation Insurance Premiums	5-01-03-040	187,895.45	92,716.95	296,083.05	388,800.00	206,400.00
19	Terminal Leave Benefits	5-01-04-030	1,678,161.59	655,489.65	1,007,051.35	1,662,541.00	1,923,383.00
20	Other Personnel Benefits- Monetization	5-01-04-990	1,852,763.01	1,523,794.10	1,898,207.90	3,422,002.00	3,966,965.92
21	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			1,134,000.00	P 1,134,000.00	1,204,000.00
22	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	80,000.00	90,000.00	5,000.00	95,000.00	170,000.00
SUB-TOTAL			**P 87,580,280.88**	**P 44,012,689.94**	**P 62,999,351.06**	**P 107,012,041.00**	**P 118,224,530.92**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 409,462.65	P 164,942.34	P 135,057.66	300,000.00	P 926,000.00
2	Training Expenses	5-02-02-010	159,491.00	16,800.00	383,200.00	400,000.00	3,200,000.00
3	Office Supplies Expenses	5-02-03-010	313,185.24	305,895.00	44,105.00	350,000.00	1,476,028.96
4	Drugs and Medicines Expenses	5-02-03-070	8,980,835.14	11,908,735.50	3,091,264.50	15,000,000.00	-
5	Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	1,796,048.00	822,250.00	2,077,750.00	2,900,000.00	2,032,240.00
6	Other Supplies & Materials Expenses	5-02-03-990	407,393.48	257,775.00	42,225.00	300,000.00	2,094,187.54
7	Telephone Expenses	5-02-05-020			24,000.00	24,000.00	-
8	Other General Services (35)	5-02-12-990	7,898,967.87	2,127,913.15	5,176,838.85	7,304,752.00	5,833,590.00
9	Rep. & Maint.-Buildings and Other Structures (Hospitals & Health Centers)	5-02-13-040-03					1,756,835.00
10	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02			100,000.00	100,000.00	445,000.00
11	Rep. & Maint.-Machinery and Equipment (Medical Equip.)	5-02-13-050-11			100,000.00	100,000.00	458,000.00
12	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	80,290.00		100,000.00	100,000.00	200,000.00
13	Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01			-		-
14	Printing and Publication Expenses	5-02-99-020	478,905.00	342,690.00	57,310.00	400,000.00	266,995.00
15	Other Maint. & Oper. Expenses	5-02-99-990	282,605.00	198,211.00	301,789.00	500,000.00	1,741,796.00
16	Other Maint. & Oper. Expenses (Oral Health Program)	5-02-99-990(1)	603,000.00	P 387,700.00	612,300.00	1,000,000.00	1,000,000.00
17	Other Maint. & Oper. Expenses (Program Ordinance)	5-02-99-990(8)			200,000.00	200,000.00	200,000.00
18	Other Maint. & Oper. Expenses (Dental Health Month)	5-02-99-990(9)			50,000.00	50,000.00	500,000.00
19	Other Maint. & Oper. Expenses (Universal Health Care)	5-02-99-990(10)			1,000,000.00	1,000,000.00	10,000,000.00
SUB-TOTAL			**P 21,410,183.38**	**P 16,532,911.99**	**P 13,495,840.01**	**P 30,028,752.00**	**P 32,130,672.50**
C. Capital Outlay							
1	Machinery & Equipment - Office Equipment	1-07-05-020	P -		P 200,000.00	P 200,000.00	P 955,600.00
2	Machinery & Equipment - Information and Communication Tech. Equipment	1-07-05-030			300,000.00	300,000.00	576,500.00
3	Machinery & Equipment - Medical Equipment	1-07-05-110	769,869.18	900,000.00	600,000.00	1,500,000.00	2,000,000.00
4	Transportation Equipment - Motor Vehicles	1-07-06-010	1,000,000.00		-		510,395.00
5	Furniture and Fixtures	1-07-07-010			200,000.00	200,000.00	426,754.00
SUB-TOTAL			**P 1,769,869.18**	**P 900,000.00**	**P 1,300,000.00**	**P 2,200,000.00**	**P 4,469,249.00**
TOTAL APPROPRIATIONS			**P 110,760,333.44**	**P 61,445,601.93**	**P 77,795,191.07**	**P 139,240,793.00**	**P 154,824,452.42**

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