Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE
NAGA CITY

Office : CITY POPULATION AND NUTRITION OFFICE

	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 (11)	5-01-01-010	P 3,152,321.06	P 2,124,831.35	P 3,837,332.65	P 5,962,164.00	P 6,297,393.00
2	Salaries & Wages-Casual (5)	5-01-01-020	689,721.36	297,660.00	514,140.00	811,800.00	857,985.00
3	Personal Economic Relief Allowance	5-01-02-010	284,182.41	141,636.64	242,363.36	384,000.00	384,000.00
4	Representation Allowance	5-01-02-020	96,900.00	80,550.00	93,450.00	174,000.00	174,000.00
5	Transportation Allowance	5-01-02-030	96,900.00	80,550.00	93,450.00	174,000.00	174,000.00
6	Clothing/Uniform Allowance	5-01-02-040	84,000.00	91,000.00	21,000.00	112,000.00	112,000.00
7	Subsistence Allowance	5-01-02-050	151,036.36	62,525.00	243,475.00	306,000.00	288,000.00
8	Laundry Allowance	5-01-02-060	21,535.18	8,525.52	22,074.48	30,600.00	28,800.00
9	Productivity Incentive Allowance	5-01-02-080	65,000.00		80,000.00	80,000.00	80,000.00
10	Hazard Pay	5-01-02-110	950,665.99	390,418.93	962,646.07	1,353,065.00	1,408,681.00
11	Year End Bonus	5-01-02-140	427,308.00		564,497.00	564,497.00	611,909.00
12	Cash Gift	5-01-02-150	65,000.00		80,000.00	80,000.00	80,000.00
13	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	290,420.00	404,217.00	160,280.00	564,497.00	585,119.00
14	Retirement & Life Insurance Premiums	5-01-03-010	465,802.02	293,946.16	518,939.84	812,886.00	858,653.00
15	Pag-IBIG Contributions	5-01-03-020	27,300.00	14,600.00	23,800.00	38,400.00	38,400.00
16	PhilHealth Contributions	5-01-03-030	96,624.03	60,157.67	109,196.33	169,354.00	174,756.00
17	Employees Compensation Insurance Premiums	5-01-03-040	14,600.00	7,300.00	31,100.00	38,400.00	19,200.00
18	Terminal Leave Benefits	5-01-04-030					110,533.00
19	Other Personnel Benefits- Monetization	5-01-04-990	231,533.74	155,124.77	252,953.23	408,078.00	443,100.00
20	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			112,000.00	P 112,000.00	112,000.00
21	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	5,000.00	10,000.00		10,000.00	10,000.00
	SUB-TOTAL		**P 7,215,850.15**	**P 4,223,043.04**	**P 7,962,697.96**	**P 12,185,741.00**	**P 12,848,529.00**
B	**Maintenance and Other Operating Expenses:**						
1	Travelling Expenses-Local	5-02-01-010	P 140,697.84	P 16,050.00	P 233,950.00	P 250,000.00	P 120,000.00
2	Training Expenses	5-02-02-010			130,500.00	130,500.00	110,000.00
3	Office Supplies Expenses	5-02-03-010	270,228.80	163,005.00	36,995.00	200,000.00	200,000.00
4	Food Supplies Expenses	5-02-03-050	4,403,170.00	1,038,455.00	2,155,653.00	3,194,108.00	4,700,000.00
5	Drugs and Medicines Expenses	5-02-03-070	2,831,784.00	965,500.00	2,034,500.00	3,000,000.00	3,100,000.00
6	Medical, Dental & Laboratory Supplies Expenses	5-02-03-080	437,530.00		480,000.00	480,000.00	500,000.00
7	Other Supplies & Materials Expenses	5-02-03-990	75,873.10		70,000.00	70,000.00	70,000.00
8	Telephone Expenses	5-02-05-020	24,000.00	14,000.00	10,000.00	24,000.00	24,000.00
9	Awards/Rewards Expenses	5-02-06-010			700,000.00	700,000.00	700,000.00
10	Prizes	5-02-06-020	349,000.00				
11	Other General Services (8)	5-02-12-990	682,552.52	410,357.60	275,502.40	685,860.00	862,120.00
12	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02	17,000.00		21,000.00	21,000.00	21,000.00
13	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	50,304.00	52,860.00	7,140.00	60,000.00	60,000.00
14	Printing and Publication Expenses	5-02-99-020			114,700.00	114,700.00	115,000.00
15	Other Maint. & Oper. Expenses	5-02-99-990	2,673,673.00	201,640.00	1,574,360.00	1,776,000.00	1,800,000.00
16	Other Maint. & Oper. Expenses (The Challenge Initiative)	5-02-99-990(3)		274,900.00	725,100.00	P 1,000,000.00	1,000,000.00
	SUB-TOTAL		**P 11,955,813.26**	**P 2,861,867.60**	**P 7,844,300.40**	**P 10,706,168.00**	**P 13,382,120.00**
	TOTAL APPROPRIATIONS		**P 19,171,663.41**	**P 7,084,910.64**	**P 15,806,998.36**	**P 22,891,909.00**	**P 26,230,649.00**

Prepared by:

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