P Form No. 7

STATEMENT OF FUND ALLOCATION BY SECTOR CY 2026
NAGA CITY
(GENERAL ADMINISTRATION)

eneral Fund

	PARTICULARS	Account Code	GENERAL PUBLIC SERVICES	SOCIAL SERVICES	ECONOMIC SERVICES	GRAND TOTAL
		-1	-2	-3	-4	-5
	BEGINNING BALANCE		P 15,059,435.00	P -	P -	15,059,435.00
	INCOME		P 1,862,354,574.00	-	-	1,862,354,574.00
	TOTAL CURRENT REVENUE		**P 1,877,414,009.00**			**P 1,877,414,009.00**
	SUBSIDY TO LOCAL ECON. ENTERPRISE					
	a. Naga City General Hospital		**(82,190,258.00)**			(82,190,258.00)
	b. Maket Enterprises & Promotion Office		**(15,059,832.00)**			(15,059,832.00)
	c. Naga City District Abattoir		**(2,466,202.00)**			(2,466,202.00)
	d. City College of Naga		**(14,876,856.00)**			(14,876,856.00)
	e. Our Lady of Lourdes Infirmary		**(8,673,909.00)**	P -	P -	(8,673,909.00)
	TAL AVAILABLE FOR APPROPRIATION		**P 1,754,146,952.00**	**P -**	**P -**	**1,754,146,952.00**
	III- EXPENDITURES					
1	*Salaries & Wages-Regular*	5-01-01-010	P 153,777,603.00	P 63,256,605.00	P 61,085,337.00	P 278,119,545.00
2	*Salaries & Wages-Casual*	5-01-01-020	54,677,846.00	64,385,427.00	26,297,709.00	145,360,982.00
3	*Personal Economic Relief Allowance*	5-01-02-010	16,008,000.00	8,784,000.00	8,328,000.00	33,120,000.00
4	*Representation Allowance*	5-01-02-020	3,522,000.00	1,002,000.00	684,000.00	5,208,000.00
5	*Transportation Allowance*	5-01-02-030	3,522,000.00	1,002,000.00	684,000.00	5,208,000.00
6	*Clothing/Uniform Allowance*	5-01-02-040	4,669,000.00	2,562,000.00	2,429,000.00	9,660,000.00
7	*Subsistence Allowance*	5-01-02-050	0.00	4,986,000.00	378,000.00	5,364,000.00
8	*Laundry Allowance*	5-01-02-060	0.00	457,200.00	37,800.00	495,000.00
9	*Productivity Incentive Allowance*	5-01-02-080	3,335,000.00	1,830,000.00	1,735,000.00	6,900,000.00
10	*Hazard Pay*	5-01-02-110	0.00	23,237,434.00	1,326,470.00	24,563,904.00
11	*Overtime & Night Time Pay*	5-01-02-130	2,614,748.00	70,000.00	1,146,000.00	3,830,748.00
12	*Year End Bonus*	5-01-02-140	17,808,711.00	10,917,396.00	7,468,532.00	36,194,639.00
13	*Cash Gift*	5-01-02-150	3,335,000.00	1,830,000.00	1,735,000.00	6,900,000.00
14	*Other Bonuses and Allowances (Mid-Year Bonus)*	5-01-02-990	17,058,842.00	10,436,436.00	7,156,328.00	34,651,606.00
15	*Retirement & Life Insurance Premiums*	5-01-03-010	25,014,965.00	15,320,857.00	10,486,131.00	50,821,953.00
16	*Pag-IBIG Contributions*	5-01-03-020	1,600,800.00	878,400.00	832,800.00	3,312,000.00
17	*PhilHealth Contributions*	5-01-03-030	5,149,962.00	3,157,511.00	2,170,205.00	10,477,678.00
18	*Employees Compensation Insurance Premiums*	5-01-03-040	800,400.00	439,200.00	416,400.00	1,656,000.00
19	*Terminal Leave Benefits*	5-01-04-030	12,444,981.00	2,917,171.00	6,706,518.00	22,068,670.00
20	*Other Personnel Benefits- Monetization*	5-01-04-990	12,891,801.00	7,976,436.92	5,400,604.00	26,268,841.92
21	*Other Personnel Benefits-Medical Allowance*	5-01-04-990-3	4,669,000.00	2,562,000.00	2,429,000.00	9,660,000.00
22	*Other Personnel Benefits-Loyalty Pay*	5-01-04-990-4	515,000.00	425,000.00	570,000.00	1,510,000.00
	TOTAL PERSONAL SERVICES		***343,415,659.00***	***228,433,073.92***	***149,502,834.00***	***721,351,566.92***
	B. Maint./Other Oper. Exp.					
1	*Travelling Expenses-Local*	5-02-01-010	P 5,888,000.00	P 2,503,000.00	P 1,110,000.00	P 9,501,000.00
2	*Training Expenses*	5-02-02-010	8,188,300.00	4,485,000.00	371,500.00	13,044,800.00
3	*Office Supplies Expenses*	5-02-03-010	6,325,032.00	3,799,028.96	860,000.00	10,984,060.96
4	*Accountable Forms Expenses*	5-02-03-020	1,300,000.00	-	-	1,300,000.00
5	*Animal/Zoological Supplies Expenses*	5-02-03-040	-	-	3,600,000.00	3,600,000.00
6	*Food Supplies Expenses*	5-02-03-050	-	10,366,000.00	-	10,366,000.00
7	*Welfare Goods Expenses*	5-02-03-060	-	750,000.00	-	750,000.00
8	*Drugs and Medicines Expenses*	5-02-03-070	200,000.00	10,150,000.00	-	10,350,000.00
9	*Medical, Dental & Laboratory Supplies Expenses*	5-02-03-080	100,000.00	6,532,240.00	-	6,632,240.00
10	*Fuel, Oil & Lubricants Expenses*	5-02-03-090	24,532,320.00	-	100,000.00	24,632,320.00
11	*Agricultural & Marine Supplies Expenses*	5-02-03-100	-	-	3,630,000.00	3,630,000.00
12	*Textbooks & Instructional Materials Expenses*	5-02-03-110	-	640,000.00	-	640,000.00
13	*Military, Police and Traffic Supplies Expenses*	5-02-03-120	1,080,000.00	-	-	1,080,000.00
14	*Chemical and Filtering Supplies Expenses*	5-02-03-130	3,000,000.00	-	-	3,000,000.00
15	*Semi-Expendable Machinery and Equipment Expenses-Office Equipment*	5-02-03-210-02	1,461,577.00	181,500.00	125,000.00	1,768,077.00
16	*Semi-Expendable Machinery and Equipment Expenses-ICT Equipment*	5-02-03-210-03	2,150,000.00	-	301,000.00	2,451,000.00
17	*Semi-Expendable Machinery and Equipment Expenses-Agricultural and Fortesty Equipment*	5-02-03-210-04	40,000.00	-	-	40,000.00
18	*Semi-Expendable Machinery and Equipment Expenses-Communication Equipment*	5-02-03-210-07	2,132,000.00	-	30,000.00	2,162,000.00
19	*Semi-Expendable Machinery and Equipment Expenses-Military, Police and Traffic Equipment*	5-02-03-210-09	2,200,000.00	-	-	2,200,000.00
20	*Semi-Expendable Machinery and Equipment Expenses-Construction Equipment*	5-02-03-210-14	-	-	50,000.00	50,000.00
21	*Other Machinery & Equipment*	5-02-03-210-99	765,000.00	-	50,000.00	815,000.00
22	*Expenses-Furniture & Fixtures*	5-02-03-220-01	320,000.00	-	62,000.00	382,000.00
23	*Expenses-Books*	5-02-03-220-02	500,000.00	-	-	500,000.00
24	*Other Supplies & Materials Expenses*	5-02-03-990	6,542,187.00	5,536,187.54	6,286,000.00	18,364,374.54
25	*Water Expenses*	5-02-04-010	5,000,000.00	-	-	5,000,000.00
26	*Electricity Expense*	5-02-04-020	39,637,981.58	-	-	39,637,981.58
27	*Postage & Courier Services*	5-02-05-010	120,500.00	7,000.00	3,000.00	130,500.00
28	*Telephone Expenses*	5-02-05-020	1,851,076.00	234,000.00	186,000.00	2,271,076.00
29	*Internet Subscription Expenses*	5-02-05-030	6,093,905.00	146,000.00	24,000.00	6,263,905.00
30	*Cable, Satellite, Telegraph & Radio Expenses*	5-02-05-040	523,000.00	-	-	523,000.00
31	*Awards and Rewards Expenses*	5-02-06-010	-	700,000.00	-	700,000.00
32	*Prizes*	5-02-06-020	2,715,000.00	-	-	2,715,000.00
33	*Survey Expenses*	5-02-07-010	-	1,500,000.00	-	1,500,000.00
34	*Consultancy Services*	5-02-11-030	145,000.00	-	-	145,000.00

	PARTICULARS	Account Code	GENERAL PUBLIC SERVICES	SOCIAL SERVICES	ECONOMIC SERVICES	GRAND TOTAL
		-1	-2	-3	-4	-5
35	Other Professional Services	5-02-11-990	1,000,000.00	-	300,000.00	1,300,000.00
36	Security Services	5-02-12-030	6,262,000.00	-	-	6,262,000.00
37	Other General Services	5-02-12-990	39,949,938.00	23,469,236.00	53,001,480.00	116,420,654.00
38	Other General Services(CYO)	5-02-12-990(1)	1,300,400.00	-	-	1,300,400.00
39	Other General Services(SPES/SEFE Program)	5-02-12-990(2)	-	-	7,000,000.00	7,000,000.00
40	Rep. & Maint.-Infrastructure Assets (Road Networks)	5-02-13-030-01	-	-	2,000,000.00	2,000,000.00
41	Rep. & Maint.-Infrastructure Assets (Flood Control Systems)	5-02-13-030-02	-	-	1,000,000.00	1,000,000.00
42	Rep. & Maint.-Infrastructure Assets (Water Supply Systems)	5-02-13-030-03	1,450,000.00	-	50,000.00	1,500,000.00
43	Rep. & Maint.-Infrastructure Assets (Power Supply Systems)	5-02-13-030-04	2,688,942.00	-	-	2,688,942.00
44	Rep. & Maint.-Infrastructure Assets (Parks, Plazas, Monuments)	5-02-13-030-08	400,000.00	-	-	400,000.00
45	Rep. & Maint.-Infrastructure Assets (Other Infrastructure Assets)	5-02-13-030-99	-	-	8,000,000.00	8,000,000.00
46	Rep. & Maint.-Buildings and Other Structures (Buildings)	5-02-13-040-01	4,605,000.00	1,190,000.00	1,700,000.00	7,495,000.00
47	Rep. & Maint.-Buildings and Other Structures (Hospitals & Health Centers)	5-02-13-040-03	-	1,756,835.00	700,000.00	2,456,835.00
48	Rep. & Maint.-Buildings and Other Structures(Other Structures)	5-02-13-040-99	120,000.00	-	3,690,000.00	3,810,000.00
49	Rep. & Maint.-Machinery and Equipment (Machinery)	5-02-13-050-01	50,000.00	-	1,120,000.00	1,170,000.00
50	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02	2,133,500.00	718,500.00	205,000.00	3,057,000.00
51	Rep. & Maint.-Machinery and Equipment (ICT Equipment)	5-02-13-050-03	2,470,000.00	83,500.00	150,000.00	2,703,500.00
52	Rep. & Maint.-Machinery and Equipment (Agricultural & Forestry Equipt.)	5-02-13-050-04	-	-	400,000.00	400,000.00
53	Rep. & Maint.-Machinery and Equipment (Marine and Fishery Equipt.)	5-02-13-050-05	-	-	50,000.00	50,000.00
54	Rep. & Maint.-Machinery and Equipment (Communication Equipment)	5-02-13-050-07	1,000,000.00	-	-	1,000,000.00
55	Rep. & Maint.-Machinery and Equipment (Const. & Heavy Equipt)	5-02-13-050-08	-	-	1,300,000.00	1,300,000.00
56	Rep. & Maint.-Machinery and Equipment (Medical Equip.)	5-02-13-050-11	-	568,000.00	-	568,000.00
57	Rep. & Maint.-Machinery and Equipment (Other Machinery and Equipment)	5-02-13-050-99	50,000.00	-	50,000.00	100,000.00
58	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	3,425,588.00	1,540,000.00	2,659,000.00	7,624,588.00
59	Rep. & Maint.-Transportation Equipment (Watercraft)	5-02-13-060-04	-	-	130,000.00	130,000.00
60	Rep. & Maint.-Transportation Equipment (Other Transportation Equipment)	5-02-13-060-99	50,000.00	-	-	50,000.00
61	Rep. & Maint.-Transportation Equipment (Other Transportation Equipment)-garbage trucks	5-02-13-060-99-01	-	-	3,000,000.00	3,000,000.00
62	Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01	295,400.00	390,000.00	500,000.00	1,185,400.00
63	Rep. & Maint.-Other Property, Plant and Equipment	5-02-13-990-02	650,000.00	-	-	650,000.00
64	Taxes, Duties and Licenses	5-02-16-010	1,000,000.00	-	-	1,000,000.00
65	Fidelity Bond Premiums	5-02-16-020	510,000.00	-	5,000.00	515,000.00
66	Insurance Expenses	5-02-16-030	3,000,000.00	-	-	3,000,000.00
67	Advertising Expenses	5-02-99-010	1,156,000.00	-	-	1,156,000.00
68	Printing and Publication Expenses	5-02-99-020	1,846,000.00	904,495.00	1,505,000.00	4,255,495.00
69	Rent Expenses	5-02-99-050	-	-	1,000,000.00	1,000,000.00
70	Membership Dues and Contributions to Organization	5-02-99-060	931,000.00	100,000.00	-	1,031,000.00
71	Subscription Expenses	5-02-99-070	100,000.00	-	-	100,000.00
72	Donations	5-02-99-080	6,370,000.00	33,760,000.00	500,000.00	40,630,000.00
73	Donations-B	5-02-99-080(1)	-	3,360,000.00	-	3,360,000.00
74	Other Maint. & Oper. Expenses	5-02-99-990	36,495,833.00	31,712,275.00	19,412,500.00	87,620,608.00
75	Other Maint. & Oper. Expenses (Oral Health Program)	5-02-99-990(1)	-	1,000,000.00	-	1,000,000.00
76	Other Maint. & Oper. Expenses (Bgy Electricians ordinance)	5-02-99-990(2)	-	250,000.00	-	250,000.00
77	Other Maint. & Oper. Expenses (The Challenge Initiative)	5-02-99-990(3)	-	1,000,000.00	-	1,000,000.00
78	Other Maint. & Oper. Expenses (CYO Project Fund)	5-02-99-990(4)	300,000.00	-	-	300,000.00
79	Other Maint. & Oper. Expenses (Ord. No. 2024-064)	5-02-99-990(5)	290,000.00	-	-	290,000.00
80	Other Maint. & Oper. Expenses (Ord. No. 2024-101)	5-02-99-990(7)	360,000.00	-	-	360,000.00
81	Other Maint. & Oper. Expenses (Program Ordinance)	5-02-99-990(8)	-	200,000.00	-	200,000.00
82	Other Maint. & Oper. Expenses (Dental Health Month)	5-02-99-990(9)	-	500,000.00	-	500,000.00
83	Other Maint. & Oper. Expenses (Universal Health Care)	5-02-99-990(10)	-	10,000,000.00	-	10,000,000.00
84	Other Financial Charges	5-03-01-990	2,000.00	-	-	2,000.00
	SUB-TOTAL		**243,072,479.58**	**160,032,797.50**	**126,216,480.00**	**529,321,757.08**
	C. Capital Outlays:					
1	Infrastructure Assets - Road Networks	1-07-03-010	900,000.00	-	-	900,000.00
2	Infrastructure Assets - Water Supply Systems	1-07-03-040	-	-	1,000,000.00	1,000,000.00
3	Buildings & Other Structures - Buildings	1-07-04-010	5,300,000.00	-	-	5,300,000.00
4	Building & Other Structures - Hospital & Health Centers	1-07-04-030	-	2,500,000.00	-	2,500,000.00
5	Building & Other Structures - Other Structures	1-07-04-990	-	-	570,000.00	570,000.00
6	Machinery & Equipment - Office Equipment	1-07-05-020	1,600,000.00	1,755,600.00	1,210,000.00	4,565,600.00

	PARTICULARS	Account Code	GENERAL PUBLIC SERVICES	SOCIAL SERVICES	ECONOMIC SERVICES	GRAND TOTAL
		-1	-2	-3	-4	-5
7	*Machinery & Equipment - Information and Communication Tech. Equipment*	*1-07-05-030*	*1,307,000.00*	*1,336,500.00*	-	*2,643,500.00*
8	*Machinery & Equipment - Disaster Response and Rescue Equipment*	*1-07-05-090*	*70,000.00*	-	-	*70,000.00*
9	*Machinery & Equipment - Medical Equipment*	*1-07-05-110*	-	*4,500,000.00*	-	*4,500,000.00*
10	*Machinery & Equipment -Other Machinery and Equipment*	*1-07-05-990*	*3,000,000.00*	-	-	*3,000,000.00*
11	*Transportation Equipment - Motor Vehicles*	*1-07-06-010*	*2,300,000.00*	*1,960,395.00*	*4,700,000.00*	*8,960,395.00*
12	*Furniture and Fixtures*	*1-07-07-010*	*200,000.00*	*426,754.00*	-	*626,754.00*
13	*Computer Software*	*1-09-01-020*	*11,030,000.00*	*150,000.00*	-	*11,180,000.00*
	SUB-TOTAL		***25,707,000.00***	***12,629,249.00***	***7,480,000.00***	***45,816,249.00***
	TOTAL OBLIGATIONS		***612,195,138.58***	***401,095,120.42***	***283,199,314.00***	***1,296,489,573.00***
	SPECIAL PURPOSE APPROPRIATION		***106,447,471.00***	-	-	***106,447,471.00***
	20% ECONOMIC DEVELOPMENT FUND		***245,092,055.00***	-	-	***245,092,055.00***
	5% LDRRM FUND		***106,117,853.00***	-	-	***106,117,853.00***
	GRAND TOTAL		***1,069,852,517.58***	***401,095,120.42***	***283,199,314.00***	***1,754,146,952.00***
	UNAPPROP. BALANCE		***684,294,434.42***	***-401,095,120.42***	***-283,199,314.00***	***0.00***

Prepared by:

JESUS S. DEL VILLAR
Acting City Budget Officer

Approved by:

MARIA LEONOR G. ROBREDO
City Mayor