BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY ASSESSOR'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	
A. Personal Services:							
1	Salaries & Wages-Regular (20)	5-01-01-010	P 6,144,741.82	P 3,601,964.22	P 5,314,971.78	P 8,916,936.00	P 9,348,343.00
2	Salaries & Wages-Casual (7)	5-01-01-020	1,269,906.34	519,756.79	616,763.21	1,136,520.00	1,201,179.00
3	Personal Economic Relief Allowance	5-01-02-010	557,910.17	278,171.39	369,828.61	648,000.00	648,000.00
4	Representation Allowance	5-01-02-020	97,850.00	76,938.70	97,061.30	174,000.00	174,000.00
5	Transportation Allowance	5-01-02-030	97,850.00	70,575.00	103,425.00	174,000.00	174,000.00
6	Clothing/Uniform Allowance	5-01-02-040	168,000.00	161,000.00	28,000.00	189,000.00	189,000.00
7	Productivity Incentive Allowance	5-01-02-080	115,000.00		135,000.00	135,000.00	135,000.00
8	Year End Bonus	5-01-02-140	664,991.00		837,788.00	837,788.00	902,095.00
9	Cash Gift	5-01-02-150	129,294.65		135,000.00	135,000.00	135,000.00
10	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	595,340.00	727,392.00	110,396.00	837,788.00	862,721.00
11	Retirement & Life Insurance Premiums	5-01-03-010	898,256.89	500,426.91	706,004.09	1,206,431.00	1,265,956.00
12	Pag-IBIG Contributions	5-01-03-020	53,300.00	29,400.00	35,400.00	64,800.00	64,800.00
13	PhilHealth Contributions	5-01-03-030	187,137.99	103,534.98	147,809.02	251,344.00	263,745.00
14	Employees Compensation Insurance Premiums	5-01-03-040	28,600.00	14,700.00	50,100.00	64,800.00	32,400.00
15	Terminal Leave Benefits	5-01-04-030	29,560.08	2,084,856.67	1,533.33	2,086,390.00	-
16	Other Personnel Benefits- Monetization	5-01-04-990	236,563.63	130,639.02	475,002.98	605,642.00	652,130.00
17	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			189,000.00	P 189,000.00	189,000.00
18	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	20,000.00		5,000.00	5,000.00	20,000.00
SUB-TOTAL			**P 11,294,296.57**	**P 8,299,355.68**	**P 9,358,083.32**	**P 17,657,439.00**	**P 16,257,369.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	15,050.00		P 75,000.00	75,000.00	100,000.00
2	Training Expenses	5-02-02-010			30,000.00	30,000.00	25,000.00
3	Office Supplies Expenses	5-02-03-010	96,915.10	125,585.00	49,415.00	175,000.00	450,000.00
4	Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5-02-03-210-02					60,000.00
5	Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5-02-03-210-03					250,000.00
6	Semi-Expendable Furniture, Fixtures and Books Expenses-Furniture & Fixtures	5-02-03-220-01					150,000.00
7	Other Supplies & Materials Expenses	5-02-03-990	28,094.97	41,815.00	8,185.00	50,000.00	150,000.00
8	Postage & Courier Services	5-02-05-010	1,710.00		10,000.00	10,000.00	5,000.00
9	Telephone Expenses	5-02-05-020	16,500.00	12,000.00	12,000.00	24,000.00	24,000.00
10	Other General Services (7)	5-02-12-990	730,247.27	370,952.27	480,667.73	851,620.00	937,860.00
11	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02			10,000.00	10,000.00	50,000.00
12	Rep. & Maint.-Machinery and Equipment (ICT Equipment)	5-02-13-050-03			10,000.00	10,000.00	50,000.00
13	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	9,784.00	2,550.00	17,450.00	20,000.00	20,000.00
14	Printing & Publication Expenses	5-02-99-020			10,000.00	10,000.00	-
15	Membership Dues and Contributions to Organization	5-02-99-060		12,000.00	18,000.00	30,000.00	25,000.00
16	Other Maint. & Oper. Expenses	5-02-99-990	198,438.00	56,490.00	18,510.00	75,000.00	38,000.00
SUB-TOTAL			**P 1,096,739.34**	**P 621,392.27**	**P 749,227.73**	**P 1,370,620.00**	**P 2,334,860.00**
C. Capital Outlay							
1	Buildings & Other Structures - Buildings	1-07-04-010			3,000,000.00	P 3,000,000.00	P -
2	Machinery & Equipment - Information and Communication Tech. Equipment	1-07-05-030		99,999.75	50,000.25	150,000.00	100,000.00
3	Transportation Equipment - Motor Vehicles	1-07-06-010					1,800,000.00
4	Furniture and Fixtures	1-07-07-010					200,000.00
5	Computer Software	1-09-01-020					1,000,000.00
SUB-TOTAL			**P -**	**P 99,999.75**	**P 3,050,000.25**	**P 3,150,000.00**	**P 3,100,000.00**
TOTAL APPROPRIATIONS			**P 12,391,035.91**	**P 9,020,747.70**	**P 13,157,311.30**	**P 22,178,059.00**	**P 21,692,229.00**

Prepared by:

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