BP Form No.2

# PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE
## NAGA CITY

**Office: BICOL CENTRAL STATION**

| | 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 (26) | 5-01-01-010 | P 2,814,446.48 | P 1,670,669.51 | P 2,058,534.49 | P 3,729,204.00 | P 5,944,228.00 |
| 2 | Salaries & Wages-Casual (30) | 5-01-01-020 | 5,444,325.43 | 3,019,397.16 | 2,963,646.84 | 5,983,044.00 | 5,169,707.00 |
| 3 | Personal Economic Relief Allowance | 5-01-02-010 | 1,074,208.99 | 576,174.05 | 647,825.95 | 1,224,000.00 | 1,344,000.00 |
| 4 | Representation Allowance | 5-01-02-020 | 28,500.00 | | 72,000.00 | 72,000.00 | - |
| 5 | Transportation Allowance | 5-01-02-030 | 28,500.00 | | 72,000.00 | 72,000.00 | - |
| 6 | Clothing/Uniform Allowance | 5-01-02-040 | 321,000.00 | 308,000.00 | 49,000.00 | 357,000.00 | 392,000.00 |
| 7 | Productivity Incentive Allowance | 5-01-02-080 | 220,000.00 | | 255,000.00 | 255,000.00 | 280,000.00 |
| 8 | Overtime & Night Time Pay | 5-01-02-130 | 377,818.13 | 364,339.79 | 385,660.21 | 750,000.00 | 750,000.00 |
| 9 | Year End Bonus | 5-01-02-140 | 648,682.00 | | 809,354.00 | 809,354.00 | 948,003.00 |
| 10 | Cash Gift | 5-01-02-150 | 220,000.00 | | 255,000.00 | 255,000.00 | 280,000.00 |
| 11 | Other Bonuses and Allowances (Mid-Year Bonus) | 5-01-02-990 | 658,667.00 | 764,666.00 | 44,688.00 | 809,354.00 | 910,560.00 |
| 12 | Retirement & Life Insurance Premiums | 5-01-03-010 | 958,767.05 | 546,916.68 | 618,588.32 | 1,165,505.00 | 1,333,697.00 |
| 13 | Pag-IBIG Contributions | 5-01-03-020 | 102,200.00 | 58,200.00 | 64,200.00 | 122,400.00 | 134,400.00 |
| 14 | PhilHealth Contributions | 5-01-03-030 | 199,768.51 | 113,941.50 | 128,873.50 | 242,815.00 | 277,861.00 |
| 15 | Employees Compensation Insurance Premiums | 5-01-03-040 | 54,000.00 | 29,100.00 | 93,300.00 | 122,400.00 | 67,200.00 |
| 16 | Terminal Leave Benefits | 5-01-04-030 | | 84,767.91 | 9,779.09 | 94,547.00 | 297,335.00 |
| 17 | Other Personnel Benefits- Monetization | 5-01-04-990 | 351,475.94 | 296,274.12 | 288,817.88 | 585,092.00 | 686,012.00 |
| 18 | Other Personnel Benefits(CNA) | 5-01-04-990-1 | 1,360,000.00 | | - | | - |
| 19 | Other Personnel Benefits(SRI) | 5-01-04-990-2 | 940,000.00 | | - | | - |
| 20 | Other Personnel Benefits(Medical Allowance) | 5-01-04-990-3 | | | 357,000.00 | 357,000.00 | 392,000.00 |
| 21 | Other Personnel Benefits-Loyalty Pay | 5-01-04-990-4 | 5,000.00 | 110,000.00 | - | 110,000.00 | 80,000.00 |
| **SUB-TOTAL** | | | **P 15,807,359.53** | **P 7,942,446.72** | **P 9,173,268.28** | **P 17,115,715.00** | **P 19,287,003.00** |
| **B. Maintenance and Other Operating Expenses:** | | | | | | | |
| 1 | Travelling Expenses-Local | 5-02-01-010 | P 14,076.20 | | P 8,400.00 | P 8,400.00 | P 8,400.00 |
| 2 | Office Supplies Expenses | 5-02-03-010 | 47,055.80 | | 150,000.00 | 150,000.00 | 200,000.00 |
| 3 | Accountable Forms Expenses | 5-02-03-020 | 296,001.14 | 495,000.00 | - | 495,000.00 | 550,000.00 |
| 4 | Fuel, Oil & Lubricants Expenses | 5-02-03-090 | | | 150,000.00 | 150,000.00 | 150,000.00 |
| 5 | Military, Police and Traffic Supplies Expenses | 5-02-03-120 | | | 75,000.00 | 75,000.00 | 100,000.00 |
| 6 | Other Supplies & Materials Expenses | 5-02-03-990 | 366,963.21 | 120,667.55 | 166,332.45 | 287,000.00 | 350,000.00 |
| 7 | Water Expenses | 5-02-04-010 | 635,774.79 | 302,745.09 | 647,254.91 | 950,000.00 | 950,000.00 |
| 8 | Electricity Expense | 5-02-04-020 | 2,065,600.00 | 1,000,000.00 | - | 1,000,000.00 | 3,144,000.00 |
| 9 | Telephone Expenses | 5-02-05-020 | 17,988.00 | | 24,000.00 | 24,000.00 | 24,000.00 |
| 10 | Internet Subscription Expenses | 5-02-05-030 | 149,653.22 | 73,920.00 | 64,680.00 | 138,600.00 | 148,200.00 |
| 11 | Other General Services (53) | 5-02-12-990 | 6,526,388.98 | 2,896,636.77 | 3,719,343.23 | 6,615,980.00 | 7,368,900.00 |
| 12 | Rep. & Maint.-Buildings and Other Structures (Buildings) | 5-02-13-040-01 | 30,000.00 | 90,000.00 | 10,000.00 | 100,000.00 | 200,000.00 |
| 13 | Rep. & Maint.-Buildings and Other Structures(Other Structures) | 5-02-13-040-99 | 24,350.00 | 79,150.00 | 20,850.00 | 100,000.00 | 200,000.00 |
| 14 | Rep. & Maint.-Machinery and Equipment (Office Equipment) | 5-02-13-050-02 | 28,329.00 | 3,500.00 | 96,500.00 | 100,000.00 | 200,000.00 |
| 15 | Rep. & Maint.-Machinery and Equipment (ICT Equipment) | 5-02-13-050-03 | 50,000.00 | 98,093.00 | 1,907.00 | 100,000.00 | 200,000.00 |
| 16 | Rep. & Maint.-Transportation Equipment (Motor Vehicles) | 5-02-13-060-01 | 4,950.00 | | 10,000.00 | 10,000.00 | 10,000.00 |
| 17 | Insurance Expenses | 5-02-16-030 | 331,309.32 | | 400,000.00 | 400,000.00 | 450,000.00 |
| 18 | Printing and Publication Expenses | 5-02-99-020 | 292,400.00 | | 350,000.00 | 350,000.00 | 400,000.00 |
| 19 | Other Maint. & Oper. Expenses | 5-02-99-990 | 220,434.00 | 32,650.00 | 117,350.00 | 150,000.00 | 400,000.00 |
| **SUB-TOTAL** | | | **P 11,101,273.66** | **P 5,192,362.41** | **P 6,011,617.59** | **P 11,203,980.00** | **P 15,053,500.00** |
| **C. Capital Outlay** | | | | | | | |
| 1 | Machinery & Equipment-Office Equipment | 1-07-05-020 | P - | P 987,995.00 | P 1,512,005.00 | P 2,500,000.00 | P - |
| 2 | Machinery & Equipment -Other Machinery and Equipment | 1-07-05-990 | | | | | 4,500,000.00 |
| **SUB-TOTAL** | | | **P -** | **P 987,995.00** | **P 1,512,005.00** | **P 2,500,000.00** | **P 4,500,000.00** |
| **TOTAL APPROPRIATIONS** | | | **P 26,908,633.19** | **P 14,122,804.13** | **P 16,696,890.87** | **P 30,819,695.00** | **P 38,840,503.00** |

Prepared by:

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Reviewed by:

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