BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY AGRICULTURE OFFICE

	OBJECT OF EXPENDITURE	ACCOUNT CODE	PAST YEAR 2024 (Actual)	Current Year 2025			BUDGET YEAR 2026 (Proposed)
				1st Semester (Actual)	2nd Semester (Estimate)	TOTAL	
	Personal Services:						
1	Salaries & Wages-Regular (19)	5-01-01-010	P 2,389,364.56	P 1,621,832.05	P 4,342,203.95	P 5,964,036.00	P 6,146,291.00
2	Salaries & Wages-Casual (18)	5-01-01-020	2,393,303.36	1,435,497.69	1,806,842.31	3,242,340.00	3,229,907.00
3	Personal Economic Relief Allowance	5-01-02-010	580,365.66	341,592.16	498,407.84	840,000.00	888,000.00
4	Representation Allowance	5-01-02-020	64,600.00	16,575.00	85,425.00	102,000.00	102,000.00
5	Transportation Allowance	5-01-02-030	64,600.00	16,575.00	85,425.00	102,000.00	102,000.00
6	Clothing/Uniform Allowance	5-01-02-040	175,000.00	182,000.00	63,000.00	245,000.00	259,000.00
7	Productivity Incentive Allowance	5-01-02-080	130,000.00		175,000.00	175,000.00	185,000.00
8	Year End Bonus	5-01-02-140	480,933.50		767,198.00	767,198.00	801,049.00
9	Cash Gift	5-01-02-150	137,000.00		175,000.00	175,000.00	185,000.00
10	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	382,087.00	493,329.00	273,869.00	767,198.00	767,279.00
11	Retirement & Life Insurance Premiums	5-01-03-010	589,656.45	383,373.80	721,413.20	1,104,787.00	1,125,162.00
12	Pag-IBIG Contributions	5-01-03-020	57,400.00	36,400.00	47,600.00	84,000.00	88,800.00
13	PhilHealth Contributions	5-01-03-030	122,871.25	80,054.35	150,113.65	230,168.00	234,416.00
14	Employees Compensation Insurance Premiums	5-01-03-040	30,300.00	18,200.00	65,800.00	84,000.00	44,400.00
15	Terminal Leave Benefits	5-01-04-030	272,061.79		81,310.00	81,310.00	-
16	Other Personnel Benefits- Monetization	5-01-04-990	198,557.01	254,588.42	300,025.58	554,614.00	579,086.00
17	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			245,000.00	P 245,000.00	259,000.00
18	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	15,000.00	25,000.00	-	25,000.00	35,000.00
	SUB-TOTAL		**P 8,083,100.58**	**P 4,905,017.47**	**P 9,883,633.53**	**P 14,788,651.00**	**P 15,031,390.00**
	B. Maintenance and Other Operating Expenses:						
1	Travelling Expenses-Local	5-02-01-010	P 231,495.95	P 38,134.28	P 141,865.72	P 180,000.00	P 200,000.00
2	Training Expenses	5-02-02-010	139,750.00	29,750.00	270,250.00	300,000.00	211,500.00
3	Office Supplies Expenses	5-02-03-010	75,096.00	58,055.00	1,945.00	60,000.00	100,000.00
4	Agricultural & Marine Supplies Expenses	5-02-03-100	3,264,375.97		4,000,000.00	4,000,000.00	3,630,000.00
5	Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5-02-03-210-02					125,000.00
6	Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5-02-03-210-03					173,000.00
7	Semi-Expendable Machinery and Equipment Expenses-Communication Equipment	5-02-03-210-07					30,000.00
8	Other Supplies & Materials Expenses	5-02-03-990	1,130,655.00	547,209.00	152,791.00	700,000.00	641,000.00
9	Telephone Expenses	5-02-05-020	33,438.38	11,994.00	12,006.00	24,000.00	24,000.00
10	Prizes	5-02-06-020		74,000.00	256,000.00	330,000.00	-
11	Other Professional Services	5-02-11-990					300,000.00
12	Other General Services (19)	5-02-12-990	2,818,462.45	1,311,446.19	2,089,153.81	3,400,600.00	2,621,640.00
13	Rep. & Maint.-Infrastructure Assets (Water Supply Systems)	5-02-13-030-03	105,612.00		100,000.00	100,000.00	50,000.00
14	Rep. & Maint.-Buildings and Other Structures (Buildings)	5-02-13-040-01	54,720.00	456,657.33	643,342.67	1,100,000.00	100,000.00
15	Rep. & Maint.-Buildings and Other Structures(Other Structures)	5-02-13-040-99	383,608.00		500,000.00	500,000.00	1,570,000.00
16	Rep. & Maint.-Machinery and Equipment (Machinery)	5-02-13-050-01			-		300,000.00
17	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02					50,000.00
18	Rep. & Maint.-Machinery and Equipment (ICT Equipment)	5-02-13-050-03					50,000.00
19	Rep. & Maint.-Machinery and Equipment (Other Machinery and Equipment)	5-02-13-050-99			400,000.00	400,000.00	-
20	Rep. & Maint.-Machinery and Equipment (Agricultural & Forestry Equipt.)	5-02-13-050-04	477,458.00	57,370.00	742,630.00	800,000.00	300,000.00
21	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	113,407.00	94,920.00	5,080.00	100,000.00	100,000.00
22	Printing & Publication Expenses	5-02-99-020		45,000.00	5,000.00	50,000.00	100,000.00
23	Donation	5-02-99-080	1,000,000.00		-		-
24	Other Maint. & Oper. Expenses	5-02-99-990	2,074,864.72	789,627.55	510,372.45	1,300,000.00	979,500.00
	SUB-TOTAL		**P 11,902,943.47**	**P 3,514,163.35**	**P 9,830,436.65**	**P 13,344,600.00**	**P 11,655,640.00**
	C. Capital Outlay						
1	Infrastructure Assets - Water Supply Systems	1-07-03-040					1,000,000.00
2	Infrastructure Assets - Power Supply Systems	1-07-03-050	P 1,034,836.16		-		
3	Building & Other Structures - Other Structures	1-07-04-990			-		570,000.00
4	Machinery & Equipment - Office Equipment	1-07-05-020					240,000.00
5	Transportation Equipment - Motor Vehicles	1-07-06-010			-		100,000.00
	SUB-TOTAL		**P 1,034,836.16**	**P -**	**P -**	**P -**	**P 1,910,000.00**
	TOTAL APPROPRIATIONS		**P 21,020,880.21**	**P 8,419,180.82**	**P 19,714,070.18**	**P 28,133,251.00**	**P 28,597,030.00**

Prepared by:

ERNESTO E. ASENCE III
Acting City Agriculturist

Reviewed by:

JESUS S. DEL VILLAR
Acting City Budget Officer

Approved by:

MARIA LEONOR G. ROBREDO
City Mayor