BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY ACCOUNTING OFFICE

	OBJECT OF EXPENDITURE	ACCOUNT CODE	PAST YEAR 2024 (Actual)	Current Year 2025 1st Semester (Actual)	Current Year 2025 2nd Semester (Estimate)	Current Year 2025 TOTAL	BUDGET YEAR 2026 (Proposed)
. Personal Services:							
1	Salaries & Wages-Regular (30)	5-01-01-010	P 6,418,576.30	P 4,108,260.82	P 6,215,495.18	P 10,323,756.00	P 11,690,276.00
2	Salaries & Wages-Casual (12)	5-01-01-020	2,862,266.65	959,025.69	2,219,846.43	3,178,872.12	2,168,149.00
3	Personal Economic Relief Allowance	5-01-02-010	833,374.39	378,357.86	643,642.14	1,022,000.00	1,008,000.00
4	Representation Allowance	5-01-02-020	165,300.00	79,125.00	94,875.00	174,000.00	174,000.00
5	Transportation Allowance	5-01-02-030	165,300.00	79,125.00	94,875.00	174,000.00	174,000.00
6	Clothing/Uniform Allowance	5-01-02-040	273,000.00	224,000.00	77,000.00	301,000.00	294,000.00
7	Productivity Incentive Allowance	5-01-02-080	170,000.00		215,000.00	215,000.00	210,000.00
8	Overtime & Night Time Pay	5-01-02-130	1,007,609.24	498,873.79	30,097.24	528,971.03	774,748.00
9	Year End Bonus	5-01-02-140	799,330.60		1,131,303.00	1,131,303.00	1,184,729.00
10	Cash Gift	5-01-02-150	170,500.00		215,000.00	215,000.00	210,000.00
11	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	778,194.00	854,230.00	277,073.00	1,131,303.00	1,133,540.00
12	Retirement & Life Insurance Premiums	5-01-03-010	1,133,769.62	619,150.88	1,001,182.17	1,620,333.05	1,663,035.00
13	Pag-IBIG Contributions	5-01-03-020	80,600.00	39,200.00	63,000.00	102,200.00	100,800.00
14	PhilHealth Contributions	5-01-03-030	236,347.42	127,943.36	209,637.44	337,580.80	342,347.00
15	Employees Compensation Insurance Premiums	5-01-03-040	43,090.89	19,974.55	82,725.45	102,700.00	50,400.00
16	Terminal Leave Benefits	5-01-04-030	60,604.18		288,120.00	288,120.00	131,701.00
17	Other Personnel Benefits- Monetization	5-01-04-990	457,811.60	261,075.90	206,750.10	467,826.00	858,720.00
18	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			301,000.00	301,000.00	294,000.00
19	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	20,000.00	10,000.00	-	10,000.00	25,000.00
SUB-TOTAL			**P 15,675,674.89**	**P 8,258,342.85**	**P 13,366,622.15**	**P 21,624,965.00**	**P 22,487,445.00**
3. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 47,852.00	P 24,880.32	P 25,119.68	P 50,000.00	P 50,000.00
2	Training Expenses	5-02-02-010	29,000.00	36,400.00	13,600.00	50,000.00	100,000.00
3	Office Supplies Expenses	5-02-03-010	326,487.12	66,451.30	183,548.70	250,000.00	160,032.00
4	Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5-02-03-210-02					388,480.00
5	Other Supplies & Materials Expenses	5-02-03-990	14,116.38	7,640.00	218,360.00	226,000.00	27,920.00
6	Telephone Expenses	5-02-05-020	34,488.00	7,966.00	16,034.00	24,000.00	42,000.00
7	Other General Services (6)	5-02-12-990	265,959.15	117,630.05	125,689.95	243,320.00	803,880.00
8	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02			7,000.00	7,000.00	15,000.00
9	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	4,900.00		5,000.00	5,000.00	10,588.00
10	Printing and Publication Expenses	5-02-99-020			10,000.00	10,000.00	200,000.00
11	Membership Dues and Contributions to Organization	5-02-99-060			30,000.00	30,000.00	-
12	Other Maint. & Oper. Expenses	5-02-99-990	155,800.00		90,000.00	90,000.00	100,000.00
SUB-TOTAL			**P 878,602.65**	**P 260,967.67**	**P 724,352.33**	**P 985,320.00**	**P 1,897,900.00**
C. Capital Outlay							
1	Buildings & Other Structures - Buildings	1-07-04-010					1,300,000.00
2	Machinery & Equipment - Office Equipment	1-07-05-020	P 100,000.00	P -	P -		150,000.00
3	Transportation Equipment - Motor Vehicles	1-07-06-010	P 180,000.00		-		-
SUB-TOTAL			**P 280,000.00**	**P -**	**P -**	**P -**	**P 1,450,000.00**
TOTAL APPROPRIATIONS			**P 16,834,277.54**	**P 8,519,310.52**	**P 14,090,974.48**	**P 22,610,285.00**	**P 25,835,345.00**

Prepared by:

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