BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY BUDGET 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 (11)	5-01-01-010	P 3,536,292.14	P 1,689,750.40	P 4,187,321.60	P 5,877,072.00	P 6,083,057.00
2	Salaries & Wages-Casual (1)	5-01-01-020	669,360.57	67,863.39	528,884.61	596,748.00	171,597.00
3	Personal Economic Relief Allowance	5-01-02-010	214,182.28	96,568.05	239,431.95	336,000.00	288,000.00
4	Representation Allowance	5-01-02-020	128,012.50	58,800.00	115,200.00	174,000.00	174,000.00
5	Transportation Allowance	5-01-02-030	128,012.50	58,800.00	115,200.00	174,000.00	174,000.00
6	Clothing/Uniform Allowance	5-01-02-040	69,000.00	56,000.00	42,000.00	98,000.00	84,000.00
7	Productivity Incentive Allowance	5-01-02-080	55,000.00		70,000.00	70,000.00	60,000.00
8	Overtime & Night Time Pay	5-01-02-130	236,312.10	373,982.22	187,017.78	561,000.00	450,000.00
9	Year End Bonus	5-01-02-140	420,917.75		539,485.00	539,485.00	534,625.00
10	Cash Gift	5-01-02-150	47,750.00		70,000.00	70,000.00	60,000.00
11	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	409,138.00	301,463.00	238,022.00	539,485.00	511,647.00
12	Retirement & Life Insurance Premiums	5-01-03-010	509,112.85	212,939.03	563,923.97	776,863.00	750,564.00
13	Pag-IBIG Contributions	5-01-03-020	20,600.00	9,800.00	23,800.00	33,600.00	28,800.00
14	PhilHealth Contributions	5-01-03-030	103,726.06	44,362.45	117,489.55	161,852.00	156,372.00
15	Employees Compensation Insurance Premiums	5-01-03-040	11,100.00	4,900.00	28,700.00	33,600.00	14,400.00
16	Terminal Leave Benefits	5-01-04-030	1,832,971.12		1,000,089.00	1,000,089.00	500,000.00
17	Other Personnel Benefits- Monetization	5-01-04-990	157,282.51	140,978.74	169,621.26	310,600.00	387,300.00
18	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			98,000.00	P 98,000.00	84,000.00
19	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	5,000.00	30,000.00	-	30,000.00	10,000.00
SUB-TOTAL			**P 8,553,770.38**	**P 3,146,207.28**	**P 8,334,186.72**	**P 11,480,394.00**	**P 10,522,362.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 61,644.91		P 75,000.00	P 75,000.00	P 78,000.00
2	Training Expenses	5-02-02-010			30,000.00	30,000.00	-
3	Office Supplies Expenses	5-02-03-010	67,773.00	146,990.00	39,010.00	186,000.00	186,000.00
4	Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5-02-03-210-03					160,000.00
5	Semi-Expendable Furniture, Fixtures and Books Expenses-Furniture & Fixtures	5-02-03-220-01					50,000.00
6	Other Supplies & Materials Expenses	5-02-03-990	7,629.50	12,580.00	7,420.00	20,000.00	20,000.00
7	Telephone Expenses	5-02-05-020	14,992.00	4,500.00	19,500.00	24,000.00	42,000.00
8	Other General Services(1)	5-02-12-990					133,980.00
9	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02			700.00	700.00	-
10	Rep. & Maint.-Machinery and Equipment (ICT Equipment)	5-02-13-050-03			3,000.00	3,000.00	-
11	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01			300.00	300.00	-
12	Printing and Publication Expenses	5-02-99-020	14,640.00		40,000.00	40,000.00	50,000.00
13	Membership Dues and Contributions to Organization	5-02-99-060			30,000.00	30,000.00	6,000.00
14	Other Maint. & Oper. Expenses	5-02-99-990	24,120.00	840.00	9,160.00	10,000.00	107,000.00
SUB-TOTAL			**P 190,799.41**	**P 164,910.00**	**P 254,090.00**	**P 419,000.00**	**P 832,980.00**
TOTAL APPROPRIATIONS			**P 8,744,569.79**	**P 3,311,117.28**	**P 8,588,276.72**	**P 11,899,394.00**	**P 11,355,342.00**

Prepared by:

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