BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY ENVIRONMENT AND NATURAL RESOURCES 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 (23)	5-01-01-010	P 4,538,386.64	P 2,731,496.47	P 3,399,399.53	P 6,130,896.00	P 7,407,245.00
2	Salaries & Wages-Casual (14)	5-01-01-020	2,731,300.26	1,312,847.56	1,478,196.44	2,791,044.00	2,402,358.00
3	Personal Economic Relief Allowance	5-01-02-010	761,457.83	359,273.91	480,726.09	840,000.00	888,000.00
4	Representation Allowance	5-01-02-020	96,900.00	45,475.00	56,525.00	102,000.00	102,000.00
5	Transportation Allowance	5-01-02-030	96,900.00	45,475.00	56,525.00	102,000.00	102,000.00
6	Clothing/Uniform Allowance	5-01-02-040	231,000.00	231,000.00	14,000.00	245,000.00	259,000.00
7	Productivity Incentive Allowance	5-01-02-080	165,000.00		175,000.00	175,000.00	185,000.00
8	Overtime & Night Time Pay	5-01-02-130		4,622.49	45,377.51	50,000.00	50,000.00
9	Year End Bonus	5-01-02-140	656,739.00		743,495.00	743,495.00	838,079.00
10	Cash Gift	5-01-02-150	165,000.00		175,000.00	175,000.00	185,000.00
11	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	592,748.00	690,433.00	53,062.00	743,495.00	802,744.00
12	Retirement & Life Insurance Premiums	5-01-03-010	890,428.64	496,559.49	574,093.51	1,070,653.00	1,177,171.00
13	Pag-IBIG Contributions	5-01-03-020	74,400.00	40,400.00	43,600.00	84,000.00	88,800.00
14	PhilHealth Contributions	5-01-03-030	184,214.76	102,191.69	120,866.31	223,058.00	241,119.00
15	Employees Compensation Insurance Premiums	5-01-03-040	39,600.00	20,200.00	63,800.00	84,000.00	44,400.00
16	Terminal Leave Benefits	5-01-04-030	29,331.06		2,509,969.00	2,509,969.00	-
17	Other Personnel Benefits- Monetization	5-01-04-990	397,989.01	446,437.21	91,042.79	537,480.00	605,855.00
18	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			245,000.00	P 245,000.00	259,000.00
19	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	20,000.00	30,000.00	10,000.00	40,000.00	50,000.00
SUB-TOTAL			**P 11,671,395.20**	**P 6,556,411.82**	**P 10,335,678.18**	**P 16,892,090.00**	**P 15,687,771.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 63,975.00	P 52,360.00	P 6,460.00	P 58,820.00	P 80,000.00
2	Training Expenses	5-02-02-010	113,812.15		41,180.00	41,180.00	-
3	Office Supplies Expenses	5-02-03-010	565,458.23	30,355.00	29,645.00	60,000.00	120,000.00
4	Other Supplies & Materials Expenses	5-02-03-990		262,015.00	37,985.00	300,000.00	658,000.00
5	Telephone Expenses	5-02-05-020			24,000.00	24,000.00	24,000.00
6	Other General Services (16)	5-02-12-990	1,855,842.00	929,700.80	1,065,579.20	1,995,280.00	2,180,080.00
7	Rep. & Maint.-Buildings and Other Structures(Other Structures)	5-02-13-040-99			20,000.00	20,000.00	320,000.00
8	Rep. & Maint.-Machinery and Equipment (Machinery)	5-02-13-050-01			30,000.00	30,000.00	120,000.00
9	Rep. & Maint.-Machinery and Equipment (Agricultural & Forestry Equipt.)	5-02-13-050-04			6,000.00	6,000.00	100,000.00
10	Rep. & Maint.-Machinery and Equipment (Marine and Fishery Equipt.)	5-02-13-050-05			10,000.00	10,000.00	50,000.00
11	Rep. & Maint.-Machinery and Equipment (Other Machinery and Equipment)	5-02-13-050-99	86,362.23	79,120.16	40,879.84	120,000.00	50,000.00
12	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	113,755.00	238,500.00	26,500.00	265,000.00	450,000.00
13	Rep. & Maint.-Transportation Equipment (Watercraft)	5-02-13-060-04	45,000.00	16,464.00	26,536.00	43,000.00	60,000.00
14	Donations	5-02-99-080	100,000.00		500,000.00	500,000.00	500,000.00
15	Other Maint. & Oper. Expenses	5-02-99-990	386,533.22	427,808.00	84,192.00	512,000.00	800,000.00
SUB-TOTAL			**P 3,330,737.83**	**P 2,036,322.96**	**P 1,948,957.04**	**P 3,985,280.00**	**P 5,512,080.00**
. Capital Outlay							
1	Machinery & Equipment - Office Equipment	1-07-05-020	P 65,180.00		P -		170,000.00
2	Machinery & Equipment -Other Machinery and Equipment	1-07-05-990	P 77,416.73	87,930.39	72,069.61	160,000.00	
3	Transportation Equipment - Motor Vehicles	1-07-06-010					1,600,000.00
4	Biological Assets - Plants and Trees	1-08-01-020			500,000.00	500,000.00	-
UB-TOTAL			**P 142,596.73**	**P 87,930.39**	**P 572,069.61**	**P 660,000.00**	**P 1,770,000.00**
TOTAL APPROPRIATIONS			**P 15,144,729.76**	**P 8,680,665.17**	**P 12,856,704.83**	**P 21,537,370.00**	**P 22,969,851.00**

repared by:

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Approved by:

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