BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY EVENTS, PROTOCOL AND PUBLIC INFORMATION OFFICE

	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 (8)	5-01-01-010	P 1,745,049.34	P 932,948.00	P 933,532.00	P 1,866,480.00	P 3,110,796.00
2	Salaries & Wages-Casual (10)	5-01-01-020	3,482,472.27	1,827,591.89	2,209,808.11	4,037,400.00	1,858,719.00
3	Personal Economic Relief Allowance	5-01-02-010	539,822.62	263,275.03	336,724.97	600,000.00	432,000.00
4	Representation Allowance	5-01-02-020	96,900.00	49,725.00	52,275.00	102,000.00	102,000.00
5	Transportation Allowance	5-01-02-030	96,900.00	49,725.00	52,275.00	102,000.00	102,000.00
6	Clothing/Uniform Allowance	5-01-02-040	166,000.00	168,000.00	7,000.00	175,000.00	126,000.00
7	Productivity Incentive Allowance	5-01-02-080	117,500.00		125,000.00	125,000.00	90,000.00
8	Overtime & Night Time Pay	5-01-02-130					50,000.00
9	Year End Bonus	5-01-02-140	461,068.00		491,990.00	491,990.00	424,257.00
10	Cash Gift	5-01-02-150	117,000.00		125,000.00	125,000.00	90,000.00
11	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	434,068.00	490,259.00	1,731.00	491,990.00	406,890.00
12	Retirement & Life Insurance Premiums	5-01-03-010	649,064.37	352,951.08	355,531.92	708,483.00	596,353.00
13	Pag-IBIG Contributions	5-01-03-020	54,961.43	28,800.00	31,200.00	60,000.00	43,200.00
14	PhilHealth Contributions	5-01-03-030	134,223.99	72,188.30	75,414.70	147,603.00	119,576.00
15	Employees Compensation Insurance Premiums	5-01-03-040	28,767.36	14,400.00	45,600.00	60,000.00	21,600.00
16	Other Personnel Benefits- Monetization	5-01-04-990	256,785.38	308,278.07	47,386.93	355,665.00	307,700.00
17	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			175,000.00	P 175,000.00	126,000.00
18	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4		30,000.00	30,000.00	60,000.00	20,000.00
SUB-TOTAL			**P 8,380,582.76**	**P 4,588,141.37**	**P 5,095,469.63**	**P 9,683,611.00**	**P 8,027,091.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 14,748.32	P 11,900.00	P 28,100.00	P 40,000.00	P 50,000.00
2	Training Expenses	5-02-02-010			150,000.00	150,000.00	800,000.00
3	Office Supplies Expenses	5-02-03-010	24,862.50	355,907.00	60,000.00	415,907.00	600,000.00
4	Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5-02-03-210-02					200,000.00
5	Semi-Expendable Machinery and Equipment Expenses-Other Machinery & Equipment	5-02-03-210-99					320,000.00
6	Semi-Expendable Furniture, Fixtures and Books Expenses-Furniture & Fixtures	5-02-03-220-01					80,000.00
7	Other Supplies & Materials Expenses	5-02-03-990	114,139.50	428,055.00	760,705.00	1,188,760.00	200,000.00
8	Telephone Expenses	5-02-05-020	22,000.00	12,000.00	12,000.00	24,000.00	24,000.00
9	Prizes	5-02-06-020					800,000.00
10	Other General Services (8)	5-02-12-990	3,131,957.75	1,390,166.70	1,351,873.30	2,742,040.00	1,187,620.00
11	Rep. & Maint.-Buildings and Other Structures (Buildings)	5-02-13-040-01					300,000.00
12	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02	154,719.00	19,600.00	80,400.00	100,000.00	400,000.00
13	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	17,900.00	96,400.00	3,600.00	100,000.00	300,000.00
14	Advertising Expenses	5-02-99-010	32,000.00	200,000.00	220,000.00	420,000.00	-
15	Printing and Publication Expenses	5-02-99-020	80,306.00	293,860.00	565,214.00	859,074.00	400,000.00
16	Rent Expenses	5-02-99-050			175,000.00	175,000.00	-
17	Donations	5-02-99-080			200,000.00	200,000.00	-
18	Other Maint. & Oper. Expenses	5-02-99-990	4,782,133.75	1,556,163.50	263,424.50	1,819,588.00	8,908,000.00
SUB-TOTAL			**P 8,374,766.82**	**P 4,364,052.20**	**P 3,870,316.80**	**P 8,234,369.00**	**P 14,569,620.00**
C. Capital Outlay							
1	Machinery & Equipment - Office Equipment	1-07-05-020		P 350,170.00	P 424.00	P 350,594.00	P 150,000.00
2	Machinery & Equipment -Other Machinery and Equipment	1-07-05-990			-		3,000,000.00
3	Books	1-07-07-020	2,500,000.00		-		-
SUB-TOTAL			**P 2,500,000.00**	**P 350,170.00**	**P 424.00**	**P 350,594.00**	**P 3,150,000.00**
TOTAL APPROPRIATIONS			**P 19,255,349.58**	**P 9,302,363.57**	**P 8,966,210.43**	**P 18,268,574.00**	**P 25,746,711.00**

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