LBP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY HUMAN RESOURCES MANAGEMENT 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 (12)	5-01-01-010	P 3,910,374.52	P 1,844,293.51	P 3,627,262.49	P 5,471,556.00	P 5,839,827.00
2	Salaries & Wages-Casual (2)	5-01-01-020	416,655.35	173,372.06	172,167.94	345,540.00	364,991.00
3	Personal Economic Relief Allowance	5-01-02-010	268,363.98	122,818.32	213,181.68	336,000.00	336,000.00
4	Representation Allowance	5-01-02-020	166,250.00	37,175.00	136,825.00	174,000.00	174,000.00
5	Transportation Allowance	5-01-02-030	166,250.00	37,175.00	136,825.00	174,000.00	174,000.00
6	Clothing/Uniform Allowance	5-01-02-040	77,000.00	77,000.00	21,000.00	98,000.00	98,000.00
7	Productivity Enhancement Incentive	5-01-02-080	55,000.00		70,000.00	70,000.00	70,000.00
8	Overtime & Night Time Pay	5-01-02-130			-		80,000.00
9	Year End Bonus	5-01-02-140	411,194.40		484,758.00	484,758.00	530,612.00
10	Cash Gift	5-01-02-150	59,500.00		70,000.00	70,000.00	70,000.00
11	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	385,689.00	342,116.00	142,642.00	484,758.00	507,394.00
12	Retirement & Life Insurance Premiums	5-01-03-010	522,699.33	242,047.56	456,010.44	698,058.00	744,586.00
13	Pag-IBIG Contributions	5-01-03-020	25,500.00	14,000.00	19,600.00	33,600.00	33,600.00
14	PhilHealth Contributions	5-01-03-030	111,653.73	50,426.69	94,144.31	144,571.00	155,125.00
15	Employees Compensation Insurance Premiums	5-01-03-040	13,700.00	7,000.00	26,600.00	33,600.00	16,800.00
16	Terminal Leave Benefits	5-01-04-030	1,277,366.20		-		90,000.00
17	Other Personnel Benefits- Monetization	5-01-04-990	193,060.76	110,580.30	239,852.70	350,433.00	383,582.00
18	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			98,000.00	P 98,000.00	98,000.00
19	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	5,000.00	5,000.00	5,000.00	10,000.00	20,000.00
SUB-TOTAL			**P 8,065,257.27**	**P 3,063,004.44**	**P 6,013,869.56**	**P 9,076,874.00**	**P 9,786,517.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010		P 24,229.11	P 25,770.89	P 50,000.00	P 100,000.00
2	Training Expenses	5-02-02-010		101,279.85	98,720.15	200,000.00	3,000,000.00
3	Office Supplies Expenses	5-02-03-010		110,729.50	39,270.50	150,000.00	150,000.00
4	Other Supplies & Materials Expenses	5-02-03-990		12,725.00	7,275.00	20,000.00	20,000.00
5	Postage & Couner Services	5-02-05-010			1,000.00	1,000.00	2,000.00
6	Telephone Expenses	5-02-05-020		5,949.96	18,050.04	24,000.00	24,000.00
7	Other General Services (1)	5-02-12-990		60,144.75	61,515.25	121,660.00	133,980.00
8	Other Maint. & Oper. Expenses	5-02-99-990		58,355.00	51,645.00	110,000.00	1,599,000.00
SUB-TOTAL			**P -**	**P 373,413.17**	**P 303,246.83**	**P 676,660.00**	**P 5,028,980.00**
TOTAL APPROPRIATIONS			**P 8,065,257.27**	**P 3,436,417.61**	**P 6,317,116.39**	**P 9,753,534.00**	**P 14,815,497.00**

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