BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY LEGAL 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 (7)	5-01-01-010	P 2,373,966.67	P 2,194,806.72	P 2,565,509.28	P 4,760,316.00	P 5,048,411.00
2	Salaries & Wages-Casual (3)	5-01-01-020	758,154.98	199,932.33	961,211.67	1,161,144.00	1,238,377.00
3	Personal Economic Relief Allowance	5-01-02-010	148,363.92	82,000.03	157,999.97	240,000.00	240,000.00
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	35,000.00	42,000.00	28,000.00	70,000.00	70,000.00
7	Productivity Incentive Allowance	5-01-02-080	35,000.00		50,000.00	50,000.00	50,000.00
8	Year End Bonus	5-01-02-140	316,660.00		493,455.00	493,455.00	537,668.00
9	Cash Gift	5-01-02-150	35,000.00		50,000.00	50,000.00	50,000.00
10	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	197,011.00	370,116.00	123,339.00	493,455.00	514,064.00
11	Retirement & Life Insurance Premiums	5-01-03-010	381,411.80	287,368.69	423,211.31	710,580.00	754,419.00
12	Pag-IBIG Contributions	5-01-03-020	14,400.00	8,200.00	15,800.00	24,000.00	24,000.00
13	PhilHealth Contributions	5-01-03-030	78,736.08	58,787.43	86,351.57	145,139.00	157,175.00
14	Employees Compensation Insurance Premiums	5-01-03-040	7,680.77	4,200.00	19,800.00	24,000.00	12,000.00
15	Terminal Leave Benefits	5-01-04-030		197,309.05	1,861,670.95	2,058,980.00	-
16	Other Personnel Benefits- Monetization	5-01-04-990	27,463.01	24,431.17	332,668.83	357,100.00	389,200.00
17	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			70,000.00	P 70,000.00	70,000.00
18	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4				-	5,000.00
SUB-TOTAL			**P 4,602,648.23**	**P 3,568,601.42**	**P 7,343,567.58**	**P 10,912,169.00**	**P 9,364,314.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 26,315.20	P 7,700.00	P 42,300.00	P 50,000.00	P 100,000.00
2	Training Expenses	5-02-02-010					50,000.00
3	Office Supplies Expenses	5-02-03-010	139,709.41	57,385.83	42,614.17	100,000.00	200,000.00
4	Other Supplies & Materials Expenses	5-02-03-990	8,998.80	132,815.50	17,184.50	150,000.00	50,000.00
5	Postage & Courier Services	5-02-05-010	13,783.00	1,872.00	48,128.00	50,000.00	5,000.00
6	Telephone Expenses	5-02-05-020	26,000.00	10,000.00	14,000.00	24,000.00	24,000.00
7	Consultancy Services	5-02-11-030					40,000.00
8	Other General Services (4)	5-02-12-990	571,623.55	73,764.39	257,895.61	331,660.00	687,960.00
9	Rep. & Maint -Machinery and Equipment (Office Equipment)	5-02-13-050-02					299,000.00
10	Taxes, Duties and Licenses	5-02-16-010	46,996.52	27,310.42	702,689.58	730,000.00	-
11	Other Maint. & Oper. Expenses	5-02-99-990	1,181.00		30,000.00	30,000.00	631,000.00
SUB-TOTAL			**P 834,607.48**	**P 310,848.14**	**P 1,154,811.86**	**P 1,465,660.00**	**P 2,086,960.00**
TOTAL APPROPRIATIONS			**P 5,437,255.71**	**P 3,879,449.56**	**P 8,498,379.44**	**P 12,377,829.00**	**P 11,451,274.00**

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