BP Form No. 2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY MAYOR'S 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 (29)	5-01-01-010	P 9,306,336.60	P 4,979,786.97	P 5,838,285.03	P 10,818,072.00	P 12,422,645.000
2	Salaries & Wages-Casual (50)	5-01-01-020	6,375,170.57	3,235,015.67	4,800,928.33	8,035,944.00	9,046,707.00
3	Personal Economic Relief Allowance	5-01-02-010	1,402,811.17	653,045.61	978,954.39	1,632,000.00	1,896,000.00
4	Representation Allowance	5-01-02-020	136,800.00	67,275.00	70,725.00	138,000.00	138,000.00
5	Transportation Allowance	5-01-02-030	24,700.00	21,850.00	116,150.00	138,000.00	138,000.00
6	Clothing/Uniform Allowance	5-01-02-040	425,000.00	399,000.00	77,000.00	476,000.00	553,000.00
7	Productivity Incentive Allowance	5-01-02-080	305,000.00		340,000.00	340,000.00	395,000.00
8	Overtime & Night Time Pay	5-01-02-130				-	160,000.00
9	Year End Bonus	5-01-02-140	1,375,124.00		1,571,168.00	1,571,168.00	1,833,082.00
10	Cash Gift	5-01-02-150	315,000.00		340,000.00	340,000.00	395,000.00
11	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	1,274,281.92	1,267,590.00	303,578.00	1,571,168.00	1,757,706.00
12	Retirement & Life Insurance Premiums	5-01-03-010	1,924,002.31	1,037,609.54	1,224,913.46	2,262,523.00	2,576,358.00
13	Pag-IBIG Contributions	5-01-03-020	140,926.25	78,000.00	85,200.00	163,200.00	189,600.00
14	PhilHealth Contributions	5-01-03-030	373,840.30	201,259.06	270,108.94	471,368.00	504,852.00
15	Employees Compensation Insurance Premiums	5-01-03-040	73,300.00	39,000.00	124,200.00	163,200.00	94,800.00
16	Terminal Leave Benefits	5-01-04-030	948,987.23	386,478.09	4,795,738.20	5,182,216.29	683,774.00
17	Other Personnel Benefits- Monetization	5-01-04-990	632,761.37	567,111.22	570,988.78	1,138,100.00	1,328,700.00
18	Other Personnel Benefits-C N A	5-01-04-990-1	34,505,400.00		-		
19	Other Personnel Benefits(Service Recognition Incentive)	5-01-04-990-2	22,839,677.00		-		
20	Other Personnel Benefits(Medical Assistance)	5-01-04-990-3			476,000.00	476,000.00	553,000.00
21	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	200,000.00	470,000.00	320,000.00	790,000.00	80,000.00
SUB-TOTAL			**P 82,579,118.72**	**P 13,403,021.16**	**P 22,303,938.13**	**P 35,706,959.29**	**P 34,746,224.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 1,329,916.68	P 352,000.07	P 1,397,999.93	P 1,750,000.00	1,750,000.00
2	Office Supplies Expenses	5-02-03-010	446,840.74	210,862.00	189,138.00	400,000.00	400,000.00
3	Fuel, Oil & Lubricants Expenses	5-02-03-090	30,614,653.12	11,675,478.86	18,324,521.14	30,000,000.00	24,532,320.00
4	Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5-02-03-210-02					143,097.00
5	Other Supplies & Materials Expenses	5-02-03-990	628,610.00	96,749.00	223,251.00	320,000.00	320,000.00
6	Water Expenses	5-02-04-010	4,413,741.96	2,396,986.59	2,603,013.41	5,000,000.00	5,000,000.00
7	Electricity Expense	5-02-04-020	45,173,190.68	17,333,109.11	33,569,145.07	50,902,254.18	39,637,981.58
8	Postage & Courier Services	5-02-05-010	1,977.00		13,500.00	13,500.00	13,500.00
9	Telephone Expenses	5-02-05-020	142,750.54	20,494.00	129,506.00	150,000.00	150,000.00
10	Internet Subscription Expenses	5-02-05-030					720,000.00
11	Confidential Expenses	5-02-10-010	1,000,000.00		1,000,000.00	1,000,000.00	-
12	Other General Services (40)	5-02-12-990	18,082,971.61	5,292,793.22	5,578,626.78	10,871,420.00	8,279,600.00
13	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02	3,310.00		127,500.00	127,500.00	127,500.00
14	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	449,923.00	91,250.00	158,750.00	250,000.00	550,000.00
15	Taxes, Duties and Licenses	5-02-16-010					1,000,000.00
16	Advertising Expenses	5-02-99-010	200,000.00	240,000.00	66,000.00	306,000.00	306,000.00
17	Donations	5-02-99-080	2,908,051.00	5,697,440.00	302,560.00	6,000,000.00	6,000,000.00
18	Other Maint. & Oper. Expenses	5-02-99-990	14,603,676.27	7,349,951.34	1,150,048.66	8,500,000.00	6,398,900.00
SUB-TOTAL			**P 119,999,612.60**	**P 50,757,114.19**	**P 64,833,559.99**	**P 115,590,674.18**	**P 95,328,898.58**
C. Capital Outlay							
1	Machinery & Equipment - Office Equipment	1-07-05-020	313,550.00	-			
2	Machinery & Equipment - Information and Communication Tech. Equipment	1-07-05-030					198,000.00
3	Computer Software	1-09-01-020					5,540,000.00
SUB-TOTAL			**P 313,550.00**	**P -**	**P -**	**P -**	**P 5,738,000.00**
TOTAL APPROPRIATIONS			**P 202,892,281.32**	**P 64,160,135.35**	**P 87,137,498.12**	**P 151,297,633.47**	**P 135,813,122.58**

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