BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE
NAGA CITY

Office: ***CITY SOCIAL WELFARE & DEVELOPMENT OFFICE - Naga City Children's Home***

	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-Casual (5)	5-01-01-020		489,580.61	386,515.39	876,096.00	925,513.00
2	PERA	5-01-02-010		55,725.96	64,274.04	120,000.00	120,000.00
3	Clothing/Uniform Allowance	5-01-02-040		21,000.00	14,000.00	35,000.00	35,000.00
4	Productivity Enhancement Incentive	5-01-02-080			25,000.00	25,000.00	25,000.00
5	Year End Bonus	5-01-02-140			73,008.00	73,008.00	78,914.00
6	Cash Gift	5-01-02-150			25,000.00	25,000.00	25,000.00
7	Other Bonus and allowances (Mid-Year Bonus)	5-01-02-990		29,739.00	43,269.00	73,008.00	75,849.00
8	Life & Retirement Insurance Contribution	5-01-03-010		51,263.51	53,870.49	105,134.00	111,064.00
9	Pag-IBIG Contribution	5-01-03-020		5,800.00	1,200.00	7,000.00	12,000.00
10	PHILHEALTH Contribution	5-01-03-030		10,679.99	11,223.01	21,903.00	23,140.00
11	Employees Compensation Insurance Premiums	5-01-03-040		2,900.00	4,100.00	7,000.00	6,000.00
12	Other Personnel Benefits	5-01-04-990		31,328.10	21,450.90	52,779.00	57,047.00
13	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			35,000.00	P 35,000.00	35,000.00
SUB-TOTAL			**P -**	**P 698,017.17**	**P 757,910.83**	**P 1,455,928.00**	**P 1,529,527.00**
B. Maintenance and Other Operating Expenses:							
1	Training Expenses	5-02-02-010		6,225.00	38,775.00	45,000.00	80,000.00
2	Office Supplies Expenses	5-02-03-010	31,546.54	1,466.80	43,533.20	45,000.00	90,000.00
3	Food Supplies Expenses	5-02-03-050	1,072,297.60	262,631.45	637,368.55	900,000.00	900,000.00
4	Textbooks & Instructional Materials Expenses	5-02-03-110			100,000.00	100,000.00	40,000.00
5	Other Supplies & Materials Expenses	5-02-03-990	108,845.00	6,400.00	93,600.00	100,000.00	100,000.00
6	Other General Services (8)	5-02-12-990		743,046.67	174,233.33	917,280.00	1,071,840.00
7	Rep. & Maint.-Buildings and Other Structures (Buildings)	5-02-13-040-01			90,000.00	90,000.00	90,000.00
8	Rep. & Maint.-Buildings and Other Structures(Other Structures)	5-02-13-040-99	105,845.00		-		-
9	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01		1,400.00	14,800.00	16,200.00	20,000.00
10	Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01	100,000.00		90,000.00	90,000.00	90,000.00
11	Other Maint. & Oper. Expenses	5-02-99-990	210,021.38	36,766.00	127,034.00	163,800.00	90,000.00
SUB-TOTAL			**P 1,628,555.52**	**P 1,057,935.92**	**P 1,409,344.08**	**P 2,467,280.00**	**P 2,571,840.00**
TOTAL APPROPRIATIONS			**P 1,628,555.52**	**P 1,755,953.09**	**P 2,167,254.91**	**P 3,923,208.00**	**P 4,101,367.00**

Prepared by:

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