P Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE
NAGA CITY

Office: ***CITY SOCIAL WELFARE & DEVELOPMENT OFFICE - Early Childhood Care and Development Division/Schools for Early Education and Development (SEED)***

	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 (4)	5-01-01-020	633,109.84	243,349.49	327,778.51	571,128.00	810,806.00
2	Personal Economic Relief Allowance	5-01-02-010	84,227.74	30,909.29	41,090.71	72,000.00	96,000.00
3	Clothing/Uniform Allowance	5-01-02-040	28,000.00	21,000.00	-	21,000.00	28,000.00
4	Productivity Incentive Allowance	5-01-02-080	15,000.00		15,000.00	15,000.00	20,000.00
5	Year End Bonus	5-01-02-140	47,594.00		47,594.00	47,594.00	69,197.00
6	Cash Gift	5-01-02-150	17,500.00		15,000.00	15,000.00	20,000.00
7	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	50,994.00	31,474.00	16,120.00	47,594.00	66,403.00
8	Retirement & Life Insurance Premiums	5-01-03-010	74,566.85	32,152.84	36,384.16	68,537.00	100,934.00
9	Pag-IBIG Contributions	5-01-03-020	9,100.00	3,491.93	708.07	4,200.00	9,600.00
10	PhilHealth Contributions	5-01-03-030	15,534.87	6,606.63	7,672.37	14,279.00	20,400.00
11	Employees Compensation Insurance Premiums	5-01-03-040	4,600.00	1,700.00	2,500.00	4,200.00	4,800.00
12	Other Personnel Benefits- Monetization	5-01-04-990			34,406.00	34,406.00	76,200.00
13	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			21,000.00	21,000.00	28,000.00
14	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	10,000.00		-		-
B-TOTAL			**P 990,227.30**	**P 370,684.18**	**P 565,253.82**	**P 935,938.00**	**P 1,350,340.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 1,190.00	P 27,415.00	P 22,585.00	P 50,000.00	P 150,000.00
2	Training Expenses	5-02-02-010		16,750.00	33,250.00	50,000.00	150,000.00
3	Office Supplies Expenses	5-02-03-010	82,863.52	137,184.40	237,815.60	375,000.00	400,000.00
4	Food Supplies Expenses	5-02-03-050	1,390,353.00		-		1,500,000.00
5	Textbooks & Instructional Materials Expenses	5-02-03-110		512,075.00	52,925.00	565,000.00	600,000.00
6	Other Supplies & Materials Expenses	5-02-03-990		53,324.50	44,075.50	97,400.00	200,000.00
7	Telephone Expenses	5-02-05-020			24,000.00	24,000.00	24,000.00
8	Internet Subscription Expenses	5-02-05-030	32,500.00	10,161.30	25,838.70	36,000.00	36,000.00
9	Other General Services (3)	5-02-12-990		210,000.00	210,000.00	420,000.00	401,940.00
10	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	74,480.40		50,000.00	50,000.00	150,000.00
11	Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01	28,750.00	42,590.00	7,410.00	50,000.00	300,000.00
12	Donations	5-02-99-080	901,950.00	750,925.00	349,075.00	1,100,000.00	1,020,000.00
13	Other Maint. & Oper. Expenses	5-02-99-990	1,134,791.55	536,969.00	463,031.00	1,000,000.00	1,800,000.00
SUB-TOTAL			**P 3,646,878.47**	**P 2,297,394.20**	**P 1,520,005.80**	**P 3,817,400.00**	**P 6,731,940.00**
Capital Outlay							
1	Furniture and Fixtures	1-07-07-010	300,000.00		-		-
B-TOTAL			**P 300,000.00**	**P -**	**P -**	**P -**	**P -**
TOTAL APPROPRIATIONS			**P 4,937,105.77**	**P 2,668,078.38**	**P 2,085,259.62**	**P 4,753,338.00**	**P 8,082,280.00**

Prepared by:

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