BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: CITY TREASURER'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	
. Personal Services:							
1	Salaries & Wages-Regular (48)	5-01-01-010	P 11,617,167.76	P 7,454,767.89	P 9,324,280.11	P 16,779,048.00	P 18,315,036.00
2	Salaries & Wages-Casual (14)	5-01-01-020	2,680,244.11	1,107,200.47	1,652,919.53	2,760,120.00	2,402,358.00
3	Personal Economic Relief Allowance	5-01-02-010	1,251,758.68	646,854.68	841,145.32	1,488,000.00	1,488,000.00
4	Representation Allowance	5-01-02-020	136,325.00	79,125.00	94,875.00	174,000.00	174,000.00
5	Transportation Allowance	5-01-02-030	136,325.00	79,125.00	94,875.00	174,000.00	174,000.00
6	Clothing/Uniform Allowance	5-01-02-040	378,000.00	371,000.00	63,000.00	434,000.00	434,000.00
7	Productivity Incentive Allowance	5-01-02-080	265,000.00		310,000.00	310,000.00	310,000.00
8	Overtime & Night Time Pay	5-01-02-130	864,008.04	1,058,054.37	286,945.63	1,345,000.00	900,000.00
9	Year End Bonus	5-01-02-140	1,339,438.00		1,628,264.00	1,628,264.00	1,770,084.00
10	Cash Gift	5-01-02-150	265,000.00		310,000.00	310,000.00	310,000.00
11	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	1,191,477.00	1,437,240.00	191,024.00	1,628,264.00	1,695,282.00
12	Retirement & Life Insurance Premiums	5-01-03-010	1,713,522.16	1,039,885.22	1,304,844.78	2,344,730.00	2,486,121.00
13	Pag-IBIG Contributions	5-01-03-020	115,100.00	66,400.00	82,400.00	148,800.00	148,800.00
14	PhilHealth Contributions	5-01-03-030	356,145.18	215,561.91	272,937.09	488,499.00	513,289.00
15	Employees Compensation Insurance Premiums	5-01-03-040	62,100.00	33,183.25	115,616.75	148,800.00	74,400.00
16	Terminal Leave Benefits	5-01-04-030	661,399.01		2,042,776.00	2,042,776.00	3,499,000.00
17	Other Personnel Benefits- Monetization	5-01-04-990	501,530.42	552,076.86	585,007.14	1,137,084.00	1,279,605.00
18	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			434,000.00	P 434,000.00	434,000.00
19	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	50,000.00	15,000.00	35,000.00	50,000.00	95,000.00
SUB-TOTAL			**P 23,584,540.36**	**P 14,155,474.65**	**P 19,669,910.35**	**P 33,825,385.00**	**P 36,502,975.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 136,894.24	P 70,090.00	P 29,910.00	P 100,000.00	P 200,000.00
2	Training Expenses	5-02-02-010	55,250.00	22,000.00	78,000.00	100,000.00	250,000.00
3	Office Supplies Expenses	5-02-03-010	729,398.75	332,355.34	616,224.66	948,580.00	1,156,000.00
4	Accountable Forms Expenses	5-02-03-020	678,435.76	570,599.62	629,400.38	1,200,000.00	1,200,000.00
5	Other Supplies & Materials Expenses	5-02-03-990	108,930.75	4,435.00	395,565.00	400,000.00	600,000.00
6	Postage & Courier Services	5-02-05-010	2,766.00	9,586.00	2,414.00	12,000.00	24,000.00
7	Telephone Expenses	5-02-05-020	37,736.12	9,790.45	14,209.55	24,000.00	42,000.00
8	Other General Services (8)	5-02-12-990	750,427.96	358,328.09	614,951.91	973,280.00	1,071,840.00
9	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02	154,481.00		21,000.00	21,000.00	21,000.00
10	Rep. & Maint.-Machinery and Equipment (ICT Equipment)	5-02-13-050-03	96,339.00	44,699.00	155,301.00	200,000.00	500,000.00
11	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	92,588.00	70,344.00	19,656.00	90,000.00	120,000.00
12	Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01	11,367.00		5,000.00	5,000.00	5,000.00
13	Fidelity Bond Premiums	5-02-16-020	310,500.00	171,150.00	177,975.00	349,125.00	500,000.00
14	Advertising Expenses	5-02-99-010	330,297.00	9,000.00	791,000.00	800,000.00	800,000.00
15	Other Maint. & Oper. Expenses	5-02-99-990	400,088.78	259,908.35	320,091.65	580,000.00	2,080,000.00
16	Other Financial Charges	5-03-01-990			2,000.00	2,000.00	2,000.00
SUB-TOTAL			**P 3,895,500.36**	**P 1,932,285.85**	**P 3,872,699.15**	**P 5,804,985.00**	**8,571,840.00**
C. Capital Outlay							
1	Buildings & Other Structures - Buildings	1-07-04-010	P 5,994,350.00		P		
2	Transportation Equipment - Motor Vehicles	1-07-06-010			500,000.00	500,000.00	-
SUB-TOTAL			**P -**	**P -**	**P 500,000.00**	**P 500,000.00**	**P -**
TOTAL APPROPRIATIONS			**P 27,480,040.72**	**P 16,087,760.50**	**P 24,042,609.50**	**P 40,130,370.00**	**45,074,815.00**

Prepared by:

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Reviewed by:

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Approved by:

MARIA LEONOR G. ROBREDO
City Mayor