BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE
NAGA CITY

Office: CITY VETERINARY 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 (12)	5-01-01-010	P 1,305,980.70	P 1,118,379.14	P 1,964,732.86	P 3,083,112.00	P 3,825,567.00
2	Salaries & Wages-Casual (7)	5-01-01-020	1,317,168.67	652,033.32	992,326.68	1,644,360.00	1,451,154.00
3	Personal Economic Relief Allowance	5-01-02-010	321,882.94	166,638.24	241,361.76	408,000.00	456,000.00
4	Representation Allowance	5-01-02-020	94,881.25	37,612.50	64,387.50	102,000.00	102,000.00
5	Transportation Allowance	5-01-02-030	94,881.25	37,612.50	64,387.50	102,000.00	102,000.00
6	Clothing/Uniform Allowance	5-01-02-040	91,000.00	98,000.00	21,000.00	119,000.00	133,000.00
7	Subsistence Allowance	5-01-02-050	60,512.50	31,275.00	310,725.00	342,000.00	378,000.00
8	Laundry Allowance	5-01-02-060	8,210.43	4,257.66	29,942.34	34,200.00	37,800.00
9	Productivity Incentive Allowance	5-01-02-080	70,000.00		85,000.00	85,000.00	95,000.00
10	Hazard Pay	5-01-02-110	287,585.30	177,693.52	942,042.48	1,119,736.00	1,326,470.00
11	Overtime & Night Time Pay	5-01-02-130	148,156.43	59,506.62	67,493.38	127,000.00	346,000.00
12	Year End Bonus	5-01-02-140	239,274.00		393,956.00	393,956.00	450,491.00
13	Cash Gift	5-01-02-150	70,000.00		85,000.00	85,000.00	95,000.00
14	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	188,210.00	336,849.00	57,107.00	393,956.00	432,038.00
15	Retirement & Life insurance Premiums	5-01-03-010	322,979.26	220,045.63	347,262.37	567,308.00	633,215.00
16	Pag-IBIG Contributions	5-01-03-020	32,200.00	18,400.00	22,400.00	40,800.00	45,600.00
17	Phil-Iealth Contributions	5-01-03-030	67,594.42	45,302.43	72,890.57	118,193.00	127,789.00
18	Employees Compensation Insurance Premiums	5-01-03-040	16,796.53	9,200.00	31,600.00	40,800.00	22,800.00
19	Terminal Leave Benefits	5-01-04-030	816,909.55		-		311,302.00
20	Other Personnel Benefits- Monetization	5-01-04-990	58,069.77	76,276.69	131,518.31	207,795.00	325,665.00
21	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			119,000.00	P 119,000.00	133,000.00
22	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	15,000.00	20,000.00	-	20,000.00	40,000.00
SUB-TOTAL			**P 5,627,293.00**	**P 3,109,082.25**	**P 6,044,133.75**	**P 9,153,216.00**	**P 10,869,891.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 4,005.00	P 2,500.00	P 47,500.00	P 50,000.00	P 100,000.00
2	Training Expenses	5-02-02-010			50,000.00	50,000.00	50,000.00
3	Office Supplies Expenses	5-02-03-010	5,465.00	36,704.46	23,295.54	60,000.00	100,000.00
4	Animal/Zoological Supplies Expenses	5-02-03-040	1,046,446.00	906,345.00	293,655.00	1,200,000.00	3,600,000.00
5	Other Supplies & Materials Expenses	5-02-03-990	128,777.00	176,600.54	23,399.46	200,000.00	2,647,000.00
6	Telephone Expenses	5-02-05-020	9,590.20	7,996.00	16,004.00	24,000.00	24,000.00
7	Internet Subscription Expenses	5-02-05-030			24,000.00	24,000.00	24,000.00
8	Other General Services (10)	5-02-12-990	1,045,215.02	533,553.13	561,386.87	1,094,940.00	1,418,200.00
9	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	70,010.00	28,180.00	121,820.00	150,000.00	200,000.00
10	Fidelity Bond Premiums	5-02-16-020		900.00	4,100.00	5,000.00	5,000.00
11	Printing and Publication Expenses	5-02-99-020	3,144.00	1,128.00	13,872.00	15,000.00	50,000.00
12	Other Maint. & Oper. Expenses	5-02-99-990	45,580.00	58,780.00	41,220.00	100,000.00	1,113,000.00
SUB-TOTAL			**P 2,358,232.22**	**P 1,752,687.13**	**P 1,220,252.87**	**P 2,972,940.00**	**P 9,331,200.00**
C. Capital Outlay							
1	Machinery & Equipment - Office Equipment	1-07-05-020	P -	P -	P 150,000.00	P 150,000.00	P -
2	Transportation Equipment - Motor Vehicles	1-07-06-010			120,000.00	120,000.00	1,500,000.00
3	Biological Assets - Breeding Stocks	1-08-01-010	-	-	300,000.00	300,000.00	-
SUB-TOTAL			**P -**	**P -**	**P 570,000.00**	**P 570,000.00**	**P 1,500,000.00**
TOTAL APPROPRIATIONS			**P 7,985,525.22**	**P 4,861,769.38**	**P 7,834,386.62**	**P 12,696,156.00**	**P 21,701,091.00**

Prepared by:

DR. JOHANN MICHAEL R. SALES
City Veterinarian

Reviewed by:

JESUS S. DEL VILLAR
Acting City Budget Officer

Approved by:

MARIA LEONOR G. ROBREDO
City Mayor