BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: EDUCATION, SCHOLARSHIP AND SPORTS 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 (6)	5-01-01-010	P 1,939,994.56	P 1,063,183.06	P 1,152,712.94	P 2,215,896.00	P 2,343,434.00
2	Salaries & Wages-Casual (13)	5-01-01-020	2,062,512.97	1,044,953.73	1,416,870.27	2,461,824.00	2,421,225.00
3	Personal Economic Relief Allowance	5-01-02-010	410,489.32	205,273.60	274,726.40	480,000.00	456,000.00
4	Representation Allowance	5-01-02-020	64,600.00	49,725.00	52,275.00	102,000.00	102,000.00
5	Transportation Allowance	5-01-02-030	64,600.00	49,725.00	52,275.00	102,000.00	102,000.00
6	Clothing/Uniform Allowance	5-01-02-040	126,000.00	133,000.00	7,000.00	140,000.00	133,000.00
7	Productivity Incentive Allowance	5-01-02-080	90,000.00		100,000.00	100,000.00	95,000.00
8	Year End Bonus	5-01-02-140	362,500.00		389,810.00	389,810.00	406,586.00
9	Cash Gift	5-01-02-150	90,000.00		100,000.00	100,000.00	95,000.00
10	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	330,648.00	365,253.00	24,557.00	389,810.00	390,247.00
11	Retirement & Life Insurance Premiums	5-01-03-010	494,245.34	265,180.29	296,157.71	561,338.00	571,768.00
12	Pag-IBIG Contributions	5-01-03-020	41,000.00	22,000.00	26,000.00	48,000.00	45,500.00
13	PhilHealth Contributions	5-01-03-030	101,538.39	53,635.70	63,312.30	116,948.00	113,913.00
14	Employees Compensation Insurance Premiums	5-01-03-040	21,600.00	11,000.00	37,000.00	48,000.00	22,800.00
15	Terminal Leave Benefits	5-01-04-030		55,076.92	12,621.08	67,698.00	67,698.00
16	Other Personnel Benefits- Monetization	5-01-04-990	225,547.68	159,540.65	122,257.35	281,798.00	294,408.00
17	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			140,000.00	P 140,000.00	133,000.00
18	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4		10,000.00	-	10,000.00	10,000.00
	SUB-TOTAL		**P 6,425,276.26**	**P 3,487,546.95**	**P 4,267,575.05**	**P 7,755,122.00**	**P 7,803,679.00**
	Maintenance and Other Operating Expenses:						
1	Travelling Expenses-Local	5-02-01-010			P 50,000.00	P 50,000.00	P 50,000.00
2	Training Expenses	5-02-02-010			50,000.00	50,000.00	200,000.00
3	Scholarship Grants/Expenses	5-02-02-020	24,627,037.30		-		
4	Office Supplies Expenses	5-02-03-010	81,135.00		100,000.00	100,000.00	100,000.00
5	Other Supplies & Materials Expenses	5-02-03-990	134,605.00	2,050.00	72,950.00	75,000.00	250,000.00
6	Telephone Expenses	5-02-05-020	17,117.80	11,965.52	12,034.48	24,000.00	24,000.00
7	Internet Subscription Expenses	5-02-05-030	35,000.00	21,000.00	15,000.00	36,000.00	36,000.00
8	Other General Services (26)	5-02-12-990	3,082,248.82	1,616,061.56	1,493,478.44	3,109,540.00	3,522,540.00
9	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02			70,000.00	70,000.00	70,000.00
10	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	38,315.00	126,330.00	(26,330.00)	100,000.00	100,000.00
11	Donations	5-02-99-080	7,283,000.00	3,468,400.00	181,600.00	3,650,000.00	-
12	Other Maint. & Oper. Expenses	5-02-99-990	2,191,873.00	376,250.00	691,850.00	1,068,100.00	5,641,353.00
	SUB-TOTAL		**P 37,490,331.92**	**P 5,622,057.08**	**P 2,710,582.92**	**P 8,332,640.00**	**P 9,993,893.00**
	Capital Outlay						1,450,000.00
1	Transportation Equipment - Motor Vehicles	1-07-06-010			-		**P 1,450,000.00**
	SUB-TOTAL		**P -**	**P -**	**P -**	**P -**	**P 1,450,000.00**
	TOTAL APPROPRIATIONS		**P 43,915,608.18**	**P 9,109,604.03**	**P 6,978,157.97**	**P 16,087,762.00**	**P 19,247,572.00**

Prepared by:

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