BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: GENERAL SERVICES DEPARTMENT

	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 (23)	5-01-01-010	P 4,349,955.44	P 2,755,339.20	P 2,917,684.80	P 5,673,024.00	P 6,504,197.00
2	Salaries & Wages-Casual (17)	5-01-01-020	3,090,594.00	1,394,094.91	1,853,105.09	3,247,200.00	2,917,149.00
3	Personal Economic Relief Allowance	5-01-02-010	871,093.54	439,986.12	520,013.88	960,000.00	960,000.00
4	Representation Allowance	5-01-02-020	96,900.00	49,725.00	52,275.00	102,000.00	102,000.00
5	Transportation Allowance	5-01-02-030	96,900.00	49,725.00	52,275.00	102,000.00	102,000.00
6	Clothing/Uniform Allowance	5-01-02-040	266,000.00	259,000.00	21,000.00	280,000.00	280,000.00
7	Productivity Incentive Allowance	5-01-02-080	185,000.00		200,000.00	200,000.00	200,000.00
8	Overtime & Night Time Pay	5-01-02-130			5,000.00	5,000.00	50,000.00
9	Year End Bonus	5-01-02-140	664,326.00		743,352.00	743,352.00	803,948.00
10	Cash Gift	5-01-02-150	185,000.00		200,000.00	200,000.00	200,000.00
11	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	611,028.00	679,763.00	63,589.00	743,352.00	771,658.00
12	Retirement & Life Insurance Premiums	5-01-03-010	913,645.17	513,909.18	556,542.82	1,070,452.00	1,130,578.00
13	Pag-IBIG Contributions	5-01-03-020	85,200.00	46,200.00	49,800.00	96,000.00	96,000.00
14	PhilHealth Contributions	5-01-03-030	187,839.91	104,627.75	118,388.25	223,016.00	228,648.00
15	Employees Compensation Insurance Premiums	5-01-03-040	45,300.00	23,100.00	72,900.00	96,000.00	48,000.00
16	Terminal Leave Benefits	5-01-04-030			-		1,227,800.00
17	Other Personnel Benefits- Monetization	5-01-04-990	404,017.37	275,729.70	261,648.30	537,378.00	582,700.00
18	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			280,000.00	P 280,000.00	280,000.00
19	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	10,000.00	10,000.00	-	10,000.00	15,000.00
SUB-TOTAL			**P 12,062,799.43**	**P 6,601,199.86**	**P 7,967,574.14**	**P 14,568,774.00**	**P 16,499,678.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 198,190.08	P 143,493.00	P 156,507.00	P 300,000.00	P 300,000.00
2	Training Expenses	5-02-02-010		38,000.00	12,000.00	50,000.00	50,000.00
3	Office Supplies Expenses	5-02-03-010	97,644.20		150,000.00	150,000.00	200,000.00
4	Other Supplies & Materials Expenses	5-02-03-990	531,610.58		150,000.00	150,000.00	150,000.00
5	Telephone Expenses	5-02-05-020	23,988.00	9,995.00	14,005.00	24,000.00	24,000.00
6	Security Services	5-02-12-030	4,360,674.47	2,246,596.62	2,753,403.38	5,000,000.00	6,262,000.00
7	Other General Services (8)	5-02-12-990	1,275,813.83	542,313.40	797,164.60	1,339,478.00	1,241,058.00
8	Rep. & Maint.-Infrastructure Assets (Power Supply Systems)	5-02-13-030-04	6,258,911.00		-		205,942.00
9	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	495,614.00	291,112.00	208,888.00	500,000.00	600,000.00
10	Fidelity Bond Premiums	5-02-16-020	7,500.00		10,000.00	10,000.00	10,000.00
11	Insurance Expenses	5-02-16-030	1,976,945.66	1,309,298.78	1,290,701.22	2,600,000.00	3,000,000.00
12	Other Maint. & Oper. Expenses	5-02-99-990	586,183.25	148,303.00	451,697.00	600,000.00	800,000.00
SUB-TOTAL			**P 15,813,075.07**	**P 4,729,111.80**	**P 5,994,366.20**	**P 10,723,478.00**	**P 12,843,000.00**
TOTAL APPROPRIATIONS			**P 27,875,874.50**	**P 11,330,311.66**	**P 13,961,940.34**	**P 25,292,252.00**	**P 29,342,678.00**

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