BP Form No. 2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: ***NAGA CITY INTERNAL AUDIT SERVICES 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 (6)	5-01-01-010	P 922,872.58	P 831,627.37	P 2,200,472.63	P 3,032,100.00	P 3,233,089.00
2	Salaries & Wages-Casual (2)	5-01-01-020	147,612.64	13,530.00	352,830.00	366,360.00	386,788.00
3	Personal Economic Relief Allowance	5-01-02-010	50,636.49	48,500.00	143,500.00	192,000.00	192,000.00
4	Representation Allowance	5-01-02-020	63,650.00	29,400.00	42,600.00	72,000.00	72,000.00
5	Transportation Allowance	5-01-02-030	63,650.00	29,400.00	42,600.00	72,000.00	72,000.00
6	Clothing/Uniform Allowance	5-01-02-040	26,000.00	21,000.00	35,000.00	56,000.00	56,000.00
7	Productivity Incentive Allowance	5-01-02-080	15,000.00		40,000.00	40,000.00	40,000.00
8	Year End Bonus	5-01-02-140	111,150.00		283,205.00	283,205.00	309,784.00
9	Cash Gift	5-01-02-150	15,000.00		40,000.00	40,000.00	40,000.00
10	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	69,978.00	140,504.00	142,701.00	283,205.00	295,851.00
11	Retirement & Life Insurance Premiums	5-01-03-010	129,840.88	100,378.55	307,437.45	407,816.00	434,391.00
12	Pag-IBIG Contributions	5-01-03-020	5,000.00	4,800.00	14,400.00	19,200.00	19,200.00
13	PhilHealth Contributions	5-01-03-030	27,234.76	20,912.19	64,051.81	84,964.00	90,496.00
14	Employees Compensation Insurance Premiums	5-01-03-040	2,650.52	2,400.00	16,800.00	19,200.00	9,600.00
15	Terminal Leave	5-01-04-030			35,626.00	35,626.00	0.00
16	Other Personnel Benefits- Monetization	5-01-04-990	59,006.83	71,412.71	133,787.29	205,200.00	224,600.00
17	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			56,000.00	56,000.00	56,000.00
18	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4			-		5,000.00
SUB-TOTAL			**P 1,709,282.70**	**P 1,313,864.82**	**P 3,951,011.18**	**P 5,264,876.00**	**P 5,536,799.00**
B. Maintenance and Other Operating Expenses:			-				
1	Travelling Expenses-Local	5-02-01-010		P 3,750.00	P 11,250.00	P 15,000.00	P 100,000.00
2	Training Expenses	5-02-02-010	43,638.00	26,440.00	23,560.00	50,000.00	50,000.00
3	Office Supplies Expenses	5-02-03-010	12,479.40	495.58	29,504.42	30,000.00	75,000.00
4	Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5-02-03-210-03					75,000.00
5	Other Supplies & Materials Expenses	5-02-03-990	5,702.88	45.00	24,955.00	25,000.00	75,000.00
6	Telephone Expenses	5-02-05-020	17,988.00	2,998.00	21,002.00	24,000.00	18,000.00
7	Other General Services (2)	5-02-12-990		66,871.69	283,128.31	350,000.00	343,980.00
8	Other Maint. & Oper. Expenses	5-02-99-990	31,000.00		50,000.00	50,000.00	131,000.00
SUB-TOTAL			**P 110,808.28**	**P 100,600.27**	**P 443,399.73**	**P 544,000.00**	**P 867,980.00**
TOTAL APPROPRIATIONS			**P 1,820,090.98**	**P 1,414,465.09**	**P 4,394,410.91**	**P 5,808,876.00**	**P 6,404,779.00**

Prepared by:

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