Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE
NAGA CITY

Office: LINGKOD BARANGAY 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 (10)	5-01-01-010	P 3,186,734.23	P 1,840,030.80	P 1,850,185.20	P 3,690,216.00	P 4,235,526.00
2	Salaries & Wages-Casual (8)	5-01-01-020	1,698,706.87	643,383.62	922,724.38	1,566,108.00	1,463,430.00
3	Personal Economic Relief Allowance	5-01-02-010	414,046.76	182,909.66	225,090.34	408,000.00	432,000.00
	Representation Allowance	5-01-02-020	96,900.00	49,725.00	52,275.00	102,000.00	102,000.00
	Transportation Allowance	5-01-02-030	96,900.00	49,725.00	52,275.00	102,000.00	102,000.00
	Clothing/Uniform Allowance	5-01-02-040	126,000.00	112,000.00	7,000.00	119,000.00	126,000.00
7	Productivity Incentive Allowance	5-01-02-080	90,000.00		85,000.00	85,000.00	90,000.00
8	Year End Bonus	5-01-02-140	450,927.00		438,027.00	438,027.00	486,687.00
	Cash Gift	5-01-02-150	90,000.00		85,000.00	85,000.00	90,000.00
	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	397,943.00	424,353.00	13,674.00	438,027.00	466,503.00
11	Retirement & Life Insurance Premiums	5-01-03-010	596,981.87	305,032.78	325,735.22	630,768.00	683,884.00
12	Pag-IBIG Contributions	5-01-03-020	40,500.00	19,200.00	21,600.00	40,800.00	43,200.00
13	PhilHealth Contributions	5-01-03-030	123,152.89	62,030.55	69,382.45	131,413.00	138,346.00
	Employees Compensation Insurance Premiums	5-01-03-040	21,500.00	9,600.00	31,200.00	40,800.00	21,600.00
	Terminal Leave Benefits	5-01-04-030			672,083.00	672,083.00	-
16	Other Personnel Benefits- Monetization	5-01-04-990	274,481.17	192,781.07	123,871.93	316,653.00	351,831.00
17	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			119,000.00	P 119,000.00	126,000.00
	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	5,000.00	5,000.00	-	5,000.00	20,000.00
S	**B-TOTAL**		**P 7,709,773.79**	**P 3,895,771.48**	**P 5,094,123.52**	**P 8,989,895.00**	**P 8,979,007.00**
B.	**Maintenance and Other Operating Expenses:**						
1	Travelling Expenses-Local	5-02-01-010			P 25,000.00	P 25,000.00	P 25,000.00
2	Office Supplies Expenses	5-02-03-010	92,340.22	81,260.00	78,740.00	160,000.00	250,000.00
	Other Supplies & Materials Expenses	5-02-03-990	604,833.41	57,005.00	43,514.00	100,519.00	658,000.00
	Telephone Expenses	5-02-05-020			24,000.00	24,000.00	24,000.00
5	Other General Services (14)	5-02-12-990	1,916,872.77	820,313.92	919,606.08	1,739,920.00	1,914,640.00
	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	1,120,000.00	104,800.00	(4,800.00)	100,000.00	420,000.00
	Donations	5-02-99-080	2,078,076.00	700,000.00	300,000.00	1,000,000.00	380,000.00
	Other Maint. & Oper. Expenses	5-02-99-990	134,000.00	1,975,800.00	352,117.00	2,327,917.00	1,000,000.00
9	Other Maint. & Oper. Expenses (Bgy Electricians ordinance)	5-02-99-990(2)			250,000.00	250,000.00	250,000.00
S	**B-TOTAL**		**P 5,946,122.40**	**P 3,739,178.92**	**P 1,988,177.08**	**P 5,727,356.00**	**P 4,921,640.00**
T	**TAL APPROPRIATIONS**		**P 13,655,896.19**	**P 7,634,950.40**	**P 7,082,300.60**	**P 14,717,251.00**	**P 13,900,647.00**

Prepared by:

RAY-AN CYDRICK G. RENTOY
Acting Head

Reviewed by:

JESUS S. DEL VILLAR
Acting City Budget Officer

Approved by:

MARIA LEONOR G. ROBREDO
City Mayor