LBP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: MARKET ENTERPRISE AND PROMOTIONS 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 (47)	5-01-01-010	P 7,758,939.55	P 4,531,192.65	P 5,397,967.35	P 9,929,160.00	P 12,215,021.00
2	Salaries & Wages-Casual (30)	5-01-01-020	6,978,517.67	3,517,099.86	3,319,444.14	6,836,544.00	5,345,006.00
3	Personal Economic Relief Allowance	5-01-02-010	1,668,296.37	871,980.25	1,000,019.75	1,872,000.00	1,848,000.00
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	490,000.00	490,000.00	56,000.00	546,000.00	539,000.00
7	Productivity Incentive Allowance	5-01-02-080	352,000.00		390,000.00	390,000.00	385,000.00
8	Overtime & Night Time Pay	5-01-02-130	765,402.53	401,875.38	398,124.62	800,000.00	1,000,000.00
9	Year End Bonus	5-01-02-140	1,248,994.00		1,397,142.00	1,397,142.00	1,498,860.00
10	Cash Gift	5-01-02-150	351,000.00		390,000.00	390,000.00	385,000.00
11	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	1,105,693.00	1,260,668.00	136,474.00	1,397,142.00	1,437,961.00
12	Retirement & Life Insurance Premiums	5-01-03-010	1,752,014.97	944,688.76	1,067,242.24	2,011,931.00	2,109,212.00
13	Pag-IBIG Contributions	5-01-03-020	167,500.00	89,000.00	98,200.00	187,200.00	184,800.00
14	PhilHealth Contributions	5-01-03-030	361,915.17	195,019.85	182,266.15	377,286.00	433,262.00
15	Employees Compensation Insurance Premiums	5-01-03-040	88,600.00	44,500.00	142,700.00	187,200.00	92,400.00
16	Terminal Leave Benefits	5-01-04-030	18,593.71	151,649.62	1,123,243.09	1,274,892.71	1,550,000.00
17	Other Personnel Benefits- Monetization	5-01-04-990	2,110,000.00	582,532.50	352,482.50	935,015.00	1,086,500.00
18	Other Personnel Benefits(CNA)	5-01-04-990-1	1,402,000.00		-	-	-
19	Other Personnel Benefits(SRI)	5-01-04-990-2	585,158.04		-	-	-
20	Other Personnel Benefits(Medical Allowance)	5-01-04-990-3			546,000.00	546,000.00	539,000.00
21	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	35,000.00	55,000.00	60,000.00	115,000.00	55,000.00
SUB-TOTAL			**P 27,433,425.01**	**P 13,234,656.87**	**P 16,161,855.84**	**P 29,396,512.71**	**P 30,908,022.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010			P 15,000.00	P 15,000.00	P 50,000.00
2	Training Expenses	5-02-02-010	6,000.00	136,050.00	23,950.00	160,000.00	450,000.00
3	Office Supplies Expenses	5-02-03-010	125,595.85	47,690.00	132,310.00	180,000.00	200,000.00
4	Accountable Forms Expenses	5-02-03-020	193,471.91	300,000.00	-	300,000.00	330,000.00
5	Fuel, Oil & Lubricants Expenses	5-02-03-090	154,599.41	101,250.47	158,749.53	260,000.00	260,000.00
6	Military, Police and Traffic Supplies Expenses	5-02-03-120	49,020.00	19,800.00	100,200.00	120,000.00	100,000.00
7	Other Supplies & Materials Expenses	5-02-03-990	513,912.99	314,210.00	87,790.00	402,000.00	835,000.00
8	Water Expenses	5-02-04-010	584,260.79	351,445.28	248,554.72	600,000.00	600,000.00
9	Electricity Expense	5-02-04-020	4,397,496.00	4,922,039.31	77,960.69	5,000,000.00	10,000,000.00
10	Telephone Expenses	5-02-05-020	44,926.00	14,051.33	21,948.67	36,000.00	30,000.00
11	Other General Services (40)	5-02-12-990	4,727,653.67	2,604,453.21	2,596,966.79	5,201,420.00	5,657,260.00
12	Rep. & Maint-Buildings and Other Structures (Markets)	5-02-13-040-04		23,425.00	476,575.00	500,000.00	11,400,000.00
13	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02	4,664.00		35,000.00	35,000.00	40,000.00
14	Rep. & Maint.-Machinery and Equipment (ICT Equipment)	5-02-13-050-03	86,569.00		50,000.00	50,000.00	300,000.00
15	Rep. & Maint.-Machinery and Equipment (Other Machinery and Equipment)	5-02-13-050-99	249,615.00	16,000.00	14,000.00	30,000.00	60,000.00
16	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	49,976.05		55,000.00	55,000.00	55,000.00
17	Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01	4,500.00		20,000.00	20,000.00	20,000.00
18	Fidelity Bond Premium	5-02-16-020	6,750.00	10,500.00	399,500.00	410,000.00	20,000.00
19	Insurance Expenses	5-02-16-030	597,066.58	683,598.06	116,401.94	800,000.00	1,000,000.00
20	Printing and Publication Expenses	5-02-99-020		9,305.00	140,695.00	150,000.00	-
21	Advertising Expenses	5-02-99-010	25,180.00		-		100,000.00
22	Other Maint. & Oper. Expenses	5-02-99-990	1,076,613.95	930,271.36	320,728.64	1,251,000.00	3,731,000.00
SUB-TOTAL			**P 12,897,871.20**	**P 10,484,089.02**	**P 5,091,330.98**	**P 15,575,420.00**	**P 35,238,260.00**
C. Capital Outlay							
1	Infrastructure Assets - Power Supply Systems	1-07-03-050	P 664,005.06		P 300,000.00	P 300,000.00	-
2	Machinery & Equipment - Information and Communication Tech. Equipment	1-07-05-030	91,632.00		200,000.00	200,000.00	-
3	Other Property Plant and Equipment	1-07-99-990	P 108,368.00				
4	Transportation Equipment - Motor Vehicles	1-07-06-010					1,500,000.00
SUB-TOTAL			**P 864,005.06**	**P -**	**P 500,000.00**	**P 500,000.00**	**P 1,500,000.00**
TOTAL APPROPRIATIONS			**P 41,195,301.27**	**P 23,718,745.89**	**P 21,753,186.82**	**P 45,471,932.71**	**P 67,646,282.00**

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