BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE
NAGA CITY

Office : METRO PESO

	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 (15)	5-01-01-010	P 3,032,987.84	P 2,413,535.18	P 2,853,636.82	P 5,267,172.00	P 5,797,919.00
2	Salaries & Wages-Casual (8)	5-01-01-020	1,861,339.60	583,835.81	965,028.19	1,548,864.00	1,389,036.00
3	Personal Economic Relief Allowance	5-01-02-010	473,819.71	230,455.02	321,544.98	552,000.00	552,000.00
4	Representation Allowance	5-01-02-020	61,275.00	49,725.00	52,275.00	102,000.00	102,000.00
5	Transportation Allowance	5-01-02-030	61,275.00	49,725.00	52,275.00	102,000.00	102,000.00
6	Clothing/Uniform Allowance	5-01-02-040	140,000.00	133,000.00	28,000.00	161,000.00	161,000.00
7	Productivity Incentive Allowance	5-01-02-080	110,000.00		115,000.00	115,000.00	115,000.00
8	Year End Bonus	5-01-02-140	560,808.72		568,003.00	568,003.00	619,037.00
9	Cash Gift	5-01-02-150	105,000.00		115,000.00	115,000.00	115,000.00
10	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	327,957.00	502,125.00	65,878.00	568,003.00	592,240.00
11	Retirement & Life Insurance Premiums	5-01-03-010	600,278.28	365,412.92	452,525.08	817,938.00	862,448.00
12	Pag-IBIG Contributions	5-01-03-020	47,300.00	24,200.00	31,000.00	55,200.00	55,200.00
13	PhilHealth Contributions	5-01-03-030	124,117.62	75,046.75	95,360.25	170,407.00	183,366.00
14	Employees Compensation Insurance Premiums	5-01-03-040	24,700.00	12,100.00	43,100.00	55,200.00	27,600.00
15	Other Personnel Benefits- Monetization	5-01-04-990	236,335.45	325,876.69	84,738.31	410,615.00	447,768.00
16	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			161,000.00	P 161,000.00	161,000.00
17	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	10,000.00		-		15,000.00
	SUB-TOTAL		**P 7,777,194.22**	**P 4,765,037.37**	**P 6,004,364.63**	**P 10,769,402.00**	**P 11,297,614.00**
	. Maintenance and Other Operating Expenses:						
1	Travelling Expenses-Local	5-02-01-010	P 51,170.14	P 28,443.00	P 171,557.00	P 200,000.00	P 100,000.00
2	Training Expenses	5-02-02-010	48,750.00		200,000.00	200,000.00	10,000.00
3	Office Supplies Expenses	5-02-03-010	62,737.56	85,484.50	14,515.50	100,000.00	100,000.00
4	Other Supplies & Materials Expenses	5-02-03-990	41,148.28	59,376.50	60,623.50	120,000.00	100,000.00
5	Postage & Courier Services	5-02-05-010			3,500.00	3,500.00	-
6	Telephone Expenses	5-02-05-020		10,583.29	13,416.71	24,000.00	24,000.00
7	Other General Services (4)	5-02-12-990	508,183.73	274,049.61	212,590.39	486,640.00	535,920.00
8	Other General Services(SPES/SEFE Program)	5-02-12-990(2)		5,873,088.83	126,911.17	6,000,000.00	7,000,000.00
9	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02			14,000.00	14,000.00	25,000.00
10	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	65,525.00	78,360.00	2,640.00	81,000.00	109,000.00
11	Printing and Publication Expenses	5-02-99-020			25,900.00	25,900.00	25,000.00
12	Other Maint. & Oper. Expenses	5-02-99-990	319,707.25	6,141,345.95	2,583,654.05	8,725,000.00	8,000,000.00
13	Other Maint. & Oper. Expenses(Ord. No. 2006-035)	5-02-99-990(4)	344,236.75		-		-
	SUB-TOTAL		**P 1,441,458.71**	**P 12,550,731.68**	**P 3,429,308.32**	**P 15,980,040.00**	**P 16,028,920.00**
	. Capital Outlay						
1	Machinery & Equipment - Office Equipment	1-07-05-020	P 100,000.00		P -		P -
2	Machinery & Equipment -Other Machinery and Equipment	1-07-05-990			500,000.00	500,000.00	-
	SUB-TOTAL		**P 100,000.00**	**P -**	**P 500,000.00**	**P 500,000.00**	**P -**
	OTAL APPROPRIATIONS		**P 9,318,652.93**	**P 17,315,769.05**	**P 9,933,672.95**	**P 27,249,442.00**	**P 27,326,534.00**

Prepared by:

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