BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office : CITY MAYOR'S OFFICE - *Naga City Cooperative*

	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 (1)	5-01-01-010		449,016.00	449,016.00	898,032.00	P 956,114.00
2	Salaries & Wages-Casual (2)	5-01-01-020		89,652.24	253,727.76	343,380.00	364,991.00
3	Personal Economic Relief Allowance	5-01-02-010		23,318.26	48,681.74	72,000.00	72,000.00
4	Clothing/Uniform Allowance	5-01-02-040		21,000.00	0.00	21,000.00	21,000.00
5	Productivity Incentive Allowance	5-01-02-080			15,000.00	15,000.00	15,000.00
6	Year End Bonus	5-01-02-140			103,451.00	103,451.00	112,916.00
7	Cash Gift	5-01-02-150			15,000.00	15,000.00	15,000.00
8	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990		88,336.00	15,115.00	103,451.00	108,075.00
9	Retirement & Life Insurance Premiums	5-01-03-010		65,455.31	83,514.69	148,970.00	158,533.00
10	Pag-IBIG Contributions	5-01-03-020		2,600.00	4,600.00	7,200.00	7,200.00
11	PhilHealth Contributions	5-01-03-030		13,636.53	17,399.47	31,036.00	33,028.00
12	Employees Compensation Insurance Premiums	5-01-03-040		1,300.00	5,900.00	7,200.00	3,600.00
13	Other Personnel Benefits- Monetization	5-01-04-990		68,278.79	6,621.21	74,900.00	81,800.00
14	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			21,000.00	21,000.00	21,000.00
SUB-TOTAL			**P -**	**P 822,593.13**	**P 1,039,026.87**	**P 1,861,620.00**	**P 1,970,257.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010			P 100,000.00	P 100,000.00	P 100,000.00
2	Training Expenses	5-02-02-010	40,000.00	79,500.00	10,500.00	90,000.00	50,000.00
3	Office Supplies Expenses	5-02-03-010	4,132.94	8,949.00	1,051.00	10,000.00	20,000.00
4	Other Supplies & Materials Expenses	5-02-03-990	4,471.72	10,890.00	4,110.00	15,000.00	20,000.00
5	Other General Services (2)	5-02-12-990		198,798.48	62,861.52	261,660.00	308,000.00
6	Other Maint. & Oper. Expenses	5-02-99-990	543,026.00	286,190.45	213,809.55	500,000.00	980,000.00
SUB-TOTAL			**P 591,630.66**	**P 584,327.93**	**P 392,332.07**	**P 976,660.00**	**P 1,478,000.00**
C. Capital Outlay							
1	Transportation Equipment - Motor Vehicles	1-07-06-010					80,000.00
SUB-TOTAL			**P -**	**P -**	**P -**	**P -**	**P 80,000.00**
TOTAL APPROPRIATIONS			**P 591,630.66**	**P 1,406,921.06**	**P 1,431,358.94**	**P 2,838,280.00**	**P 3,528,257.00**

Prepared by:

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