BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: *OFFICE OF THE CITY ADMINISTRATOR- I-Governance Program*

	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 (1)	5-01-01-010		158,305.41	429,874.59	588,180.00	P 628,218.00
2	Salaries & Wages-Casual (1)	5-01-01-020		107,633.56	260,826.44	368,460.00	395,450.00
3	Personal Economic Relief Allowance	5-01-02-010		11,727.30	36,272.70	48,000.00	48,000.00
4	Clothing/Uniform Allowance	5-01-02-040		7,000.00	7,000.00	14,000.00	14,000.00
5	Productivity Enhancement Incentive	5-01-02-080			10,000.00	10,000.00	10,000.00
6	Year End Bonus	5-01-02-140			79,720.00	79,720.00	87,765.00
7	Cash Gift	5-01-02-150			10,000.00	10,000.00	10,000.00
8	Other Bonus and allowances (Mid-Year Bonus)	5-01-02-990		49,015.00	30,705.00	79,720.00	83,549.00
9	Life & Retirement Insurance Contribution	5-01-03-010		31,912.68	82,884.32	114,797.00	122,840.00
10	Pag-IBIG Contribution	5-01-03-020		1,200.00	3,600.00	4,800.00	4,800.00
11	PHILHEALTH Contribution	5-01-03-030		6,648.50	17,268.50	23,917.00	25,591.00
12	ECC Contribution	5-01-03-040		600.00	4,200.00	4,800.00	2,400.00
13	Other Personnel Benefits	5-01-04-990			57,700.00	57,700.00	63,600.00
14	Other Personnel Benefits(Medical Allowance)	5-01-04-990(3)			14,000.00	14,000.00	14,000.00
SUB-TOTAL			**P -**	**P 374,042.45**	**P 1,044,051.55**	**P 1,418,094.00**	**P 1,510,213.00**
	B. Maintenance and Other Operating Expenses:						
1	Travelling Expenses-Local	5-02-01-010			P 10,000.00	P 10,000.00	P 10,000.00
2	Office Supplies Expenses	5-02-03-010			25,000.00	25,000.00	100,000.00
3	Semi-Expendable Furniture, Fixtures and Books Expenses-Furniture & Fixtures	5-02-03-220-01					25,000.00
4	Other Supplies & Materials Expenses	5-02-03-990			20,000.00	20,000.00	15,000.00
5	Telephone Expenses	5-02-05-020	3,998.00		24,000.00	24,000.00	18,000.00
6	Other General Services (3)	5-02-12-990	305,195.85	56,433.85	65,226.15	121,660.00	553,980.00
7	Rep. & Maint.-Machinery and Equipment (ICT Equipment)	5-02-13-050-03			25,000.00	25,000.00	10,000.00
8	Printing and Publication Expenses	5-02-99-020			25,000.00	25,000.00	36,000.00
9	Other Maint. & Oper. Expenses	5-02-99-990		6,633.85	3,366.15	10,000.00	300,000.00
SUB-TOTAL			**P 309,193.85**	**P 63,067.70**	**P 197,592.30**	**P 260,660.00**	**P 1,067,980.00**
	C. Capital Outlay						
1	Machinery & Equipment - Information and Communication Tech. Equipment	1-07-05-030					150,000.00
SUB-TOTAL			**P -**	**P -**	**P -**	**P -**	**P 150,000.00**
TOTAL APPROPRIATIONS			**P 309,193.85**	**P 63,067.70**	**P 197,592.30**	**P 260,660.00**	**P 2,728,193.00**

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