BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: OFFICE OF THE CITY ADMINISTRATOR

	OBJECT OF EXPENDITURE	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 (29)	5-01-01-010	P 5,521,876.07	P 2,911,206.72	P 3,785,561.28	P 6,696,768.00	P 8,275,715.00
2	Salaries & Wages-Casual	5-01-01-020	270,226.34		-		-
3	Personal Economic Relief Allowance	5-01-02-010	552,908.68	236,636.33	291,363.67	528,000.00	696,000.00
4	Representation Allowance	5-01-02-020	150,218.75	74,600.00	99,400.00	174,000.00	174,000.00
5	Transportation Allowance	5-01-02-030	150,218.75	74,600.00	99,400.00	174,000.00	174,000.00
6	Clothing/Uniform Allowance	5-01-02-040	146,000.00	119,000.00	35,000.00	154,000.00	203,000.00
7	Productivity Incentive Allowance	5-01-02-080	95,000.00		110,000.00	110,000.00	145,000.00
8	Overtime & Night Time Pay	5-01-02-130			-		-
9	Year End Bonus	5-01-02-140	514,011.90	64,324.80	493,739.20	558,064.00	706,643.00
10	Cash Gift	5-01-02-150	99,750.00	3,000.00	107,000.00	110,000.00	145,000.00
11	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	478,306.00	525,136.00	32,928.00	558,064.00	677,500.00
12	Retirement & Life Insurance Premiums	5-01-03-010	645,909.37	349,044.84	454,578.16	803,623.00	993,097.00
13	Pag-IBIG Contributions	5-01-03-020	44,400.00	23,800.00	29,000.00	52,800.00	69,600.00
14	PhilHealth Contributions	5-01-03-030	135,859.57	71,816.91	95,611.09	167,428.00	202,768.00
15	Employees Compensation Insurance Premiums	5-01-03-040	24,200.00	11,900.00	40,900.00	52,800.00	34,800.00
16	Terminal Leave Benefits	5-01-04-030	1,532,904.27	677,980.82	468,338.18	1,146,319.00	50,000.00
17	Other Personnel Benefits- Monetization	5-01-04-990	297,432.78	247,219.83	157,280.17	404,500.00	512,300.00
18	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			154,000.00	P 154,000.00	203,000.00
19	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	-	15,000.00	-	15,000.00	25,000.00
	SUB-TOTAL		**P 10,659,222.48**	**P 5,405,266.25**	**P 6,454,099.75**	**P 11,859,366.00**	**P 13,287,423.00**
	Maintenance and Other Operating Expenses:						
1	Travelling Expenses-Local	5-02-01-010	P 48,200.00		P 50,000.00	P 50,000.00	P -
2	Training Expenses	5-02-02-010	8,000.00	14,000.00	36,000.00	50,000.00	-
3	Office Supplies Expenses	5-02-03-010	6,982.60	11,936.00	8,064.00	20,000.00	-
4	Other Supplies & Materials Expenses	5-02-03-990	47.88		15,000.00	15,000.00	-
5	Postage & Courier Services	5-02-05-010			-		-
6	Telephone Expenses	5-02-05-020	42,980.00		24,000.00	24,000.00	-
7	Other General Services (2)	5-02-12-990	409,434.02	95,853.34	165,806.66	261,660.00	267,960.00
8	Subsidy to NGAs	5-02-14-020			-		-
9	Donations	5-02-99-080	215,245.00		-		-
10	Other Maint. & Oper. Expenses	5-02-99-990	144,549.96		100,000.00	100,000.00	-
	SUB-TOTAL		**P 875,439.46**	**P 121,789.34**	**P 398,870.66**	**P 520,660.00**	**P 267,960.00**
	TOTAL APPROPRIATIONS		**P 11,534,661.94**	**P 5,527,055.59**	**P 6,852,970.41**	**P 12,380,026.00**	**P 13,555,383.00**

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