BP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE
NAGA CITY

Office: RAUL S. ROCO LIBRARY

	OBJECT OF EXPENDITURE	ACCOUNT CODE	PAST YEAR 2024 (Actual)	Current Year 2025 1st Semester (Actual)	Current Year 2025 2nd Semester (Estimate)	Current Year 2025 TOTAL	BUDGET YEAR 2026 (Proposed)
A. Personal Services:							
1	Salaries & Wages-Regular (8)	5-01-01-010	P 1,379,615.78	P 981,483.16	P 1,084,388.84	P 2,065,872.00	P 2,570,140.00
2	Salaries & Wages-Casual (2)	5-01-01-020	657,553.86	183,244.17	498,343.83	681,588.00	343,194.00
3	Personal Economic Relief Allowance	5-01-02-010	182,182.37	91,818.32	148,181.68	240,000.00	240,000.00
4	Clothing/Uniform Allowance	5-01-02-040	55,000.00	56,000.00	14,000.00	70,000.00	70,000.00
5	Productivity Incentive Allowance	5-01-02-080	35,000.00		50,000.00	50,000.00	50,000.00
6	Year End Bonus	5-01-02-140	169,519.00		228,955.00	228,955.00	248,932.00
7	Cash Gift	5-01-02-150	35,000.00		50,000.00	50,000.00	50,000.00
8	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	169,073.00	201,895.00	27,060.00	228,955.00	238,382.00
9	Retirement & Life Insurance Premiums	5-01-03-010	248,918.85	141,551.60	188,344.40	329,896.00	349,605.00
10	Pag-IBIG Contributions	5-01-03-020	17,400.00	9,400.00	14,600.00	24,000.00	24,000.00
11	PhilHealth Contributions	5-01-03-030	52,007.22	29,490.03	39,199.97	68,690.00	72,837.00
12	Employees Compensation Insurance Premiums	5-01-03-040	9,500.00	4,700.00	19,300.00	24,000.00	12,000.00
13	Terminal Leave Benefits	5-01-04-030	269,095.88		-		139,100.00
14	Other Personnel Benefits- Monetization	5-01-04-990	132,273.35	134,305.75	31,208.25	165,514.00	180,400.00
15	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			70,000.00	P 70,000.00	70,000.00
16	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	15,000.00		-		10,000.00
SUB-TOTAL			**P 3,427,139.31**	**P 1,833,888.03**	**P 2,463,581.97**	**P 4,297,470.00**	**P 4,668,590.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 73,373.00		P 50,000.00	50,000.00	P 75,000.00
2	Office Supplies Expenses	5-02-03-010	2,397.46	30,907.50	19,092.50	50,000.00	75,000.00
3	Semi-Expendable Furniture, Fixtures and Books Expenses-Books	5-02-03-220-02					500,000.00
4	Other Supplies & Materials Expenses	5-02-03-990	5,069.50	42,252.00	7,748.00	50,000.00	75,000.00
5	Telephone Expenses	5-02-05-020			24,000.00	24,000.00	24,000.00
6	Prizes	5-02-06-020	7,000.00				-
7	Other General Services (7)	5-02-12-990	543,019.78	262,550.75	242,429.25	504,980.00	943,880.00
8	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01			75,000.00	75,000.00	100,000.00
9	Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01		57,764.82	12,235.18	70,000.00	75,000.00
10	Printing and Publication Expenses	5-02-99-020			50,000.00	50,000.00	70,000.00
11	Subscription Expenses	5-02-99-070			70,000.00	70,000.00	100,000.00
12	Other Maint. & Oper. Expenses	5-02-99-990	102,677.46	74,333.20	25,666.80	100,000.00	100,000.00
SUB-TOTAL			**P 733,537.20**	**P 467,808.27**	**P 576,171.73**	**P 1,043,980.00**	**P 2,137,880.00**
C. Capital Outlay							
1	Books	1-07-07-020	P -	P -	P -	P 500,000.00	P -
SUB-TOTAL			**P -**	**P -**	**P -**	**P 500,000.00**	**P -**
TOTAL APPROPRIATIONS			**P 4,160,676.51**	**P 2,301,696.30**	**P 3,039,753.70**	**P 5,841,450.00**	**P 6,806,470.00**

Prepared by:

FEDERICO J. VINLUAN
City Librarian

Reviewed by:

JESUS S. DEL VILLAR
Acting City Budget Officer

Approved by:

MARIA LEONOR G. ROBREDO
City Mayor