LBP Form No.2

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

NAGA CITY

Office: SANGGUNIANG PANLUNGSOD

	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 (44)	5-01-01-010	P 23,899,413.76	P 12,399,290.22	P 15,122,025.78	P 27,521,316.00	P 28,811,155.00
2	Salaries & Wages-Casual (58)	5-01-01-020	7,907,145.72	3,666,763.26	6,281,296.74	9,948,060.00	9,994,171.00
3	Personal Economic Relief Allowance	5-01-02-010	2,064,990.43	984,958.97	1,535,041.03	2,520,000.00	2,448,000.00
4	Representation Allowance	5-01-02-020	1,357,550.00	655,200.00	808,800.00	1,464,000.00	1,464,000.00
5	Transportation Allowance	5-01-02-030	1,357,550.00	655,200.00	808,800.00	1,464,000.00	1,464,000.00
6	Clothing/Uniform Allowance	5-01-02-040	617,000.00	588,000.00	147,000.00	735,000.00	714,000.00
7	Productivity Incentive Allowance	5-01-02-080	445,000.00		525,000.00	525,000.00	510,000.00
8	Year End Bonus	5-01-02-140	2,761,884.00	15,293.50	3,107,154.50	3,122,448.00	3,316,222.00
9	Cash Gift	5-01-02-150	445,000.00	2,500.00	522,500.00	525,000.00	510,000.00
10	Other Bonuses and Allowances (Mid-Year Bonus)	5-01-02-990	2,570,443.00	2,691,169.00	431,279.00	3,122,448.00	3,174,888.00
11	Retirement & Life Insurance Premiums	5-01-03-010	3,122,059.64	1,557,865.33	2,938,526.67	4,496,392.00	4,656,686.00
12	Pag-IBIG Contributions	5-01-03-020	194,688.17	99,000.00	153,000.00	252,000.00	244,800.00
13	PhilHealth Contributions	5-01-03-030	782,509.36	386,362.36	550,391.64	936,754.00	970,159.00
14	Employees Compensation Insurance Premiums	5-01-03-040	101,847.38	48,900.00	203,100.00	252,000.00	122,400.00
15	Terminal Leave Benefits	5-01-04-030	1,164,530.18	363,223.69	8,103,973.25	8,467,196.94	3,936,780.00
16	Other Personnel Benefits- Monetization	5-01-04-990	1,386,475.14	1,091,160.47	1,166,070.53	2,257,231.00	2,397,305.00
17	Other Personnel Benefits-Medical Allowance	5-01-04-990-3			735,000.00	P 735,000.00	714,000.00
18	Other Personnel Benefits-Loyalty Pay	5-01-04-990-4	30,000.00	20,000.00	-	20,000.00	35,000.00
SUB-TOTAL			**P 50,208,086.78**	**P 25,224,886.80**	**P 43,138,959.14**	**P 68,363,845.94**	**P 65,483,566.00**
B. Maintenance and Other Operating Expenses:							
1	Travelling Expenses-Local	5-02-01-010	P 208,525.38	P 158,927.84	P 491,072.16	P 650,000.00	P 650,000.00
2	Training Expenses	5-02-02-010			130,000.00	130,000.00	300,000.00
3	Office Supplies Expenses	5-02-03-010	303,391.11	490,284.00	9,716.00	500,000.00	650,000.00
4	Semi-Expendable Machinery and Equipment Expenses-	5-02-03-210-03					400,000.00
5	Other Supplies & Materials Expenses	5-02-03-990	123,034.13	85,370.00	14,630.00	100,000.00	200,000.00
6	Postage & Courier Services	5-02-05-010	1,401.00	732.00	24,268.00	25,000.00	50,000.00
7	Telephone Expenses	5-02-05-020	599,691.56	134,003.51	207,996.49	342,000.00	400,000.00
8	Other General Services (14)	5-02-12-990	2,058,125.81	962,036.41	1,736,183.59	2,698,220.00	1,951,740.00
9	Rep. & Maint.-Buildings and Other Structures (Buildings)	5-02-13-040-01			-		100,000.00
10	Rep. & Maint.-Machinery and Equipment (Office Equipment)	5-02-13-050-02			100,000.00	100,000.00	100,000.00
11	Rep. & Maint.-Machinery and Equipment (ICT Equipment)	5-02-13-050-03	30,745.00		100,000.00	100,000.00	100,000.00
12	Rep. & Maint.-Transportation Equipment (Motor Vehicles)	5-02-13-060-01	195,925.14	53,900.00	96,100.00	150,000.00	300,000.00
13	Rep. & Maint.-Furniture and Fixtures	5-02-13-070-01	33,850.00	6,723.00	93,277.00	100,000.00	50,000.00
14	Advertising Expenses	5-02-99-010			100,000.00	100,000.00	50,000.00
15	Printing and Publication Expenses	5-02-99-020	365,140.00	58,750.00	641,250.00	700,000.00	800,000.00
16	Donations	5-02-99-080	19,200.00		1,300,000.00	1,300,000.00	-
17	Other Maint. & Oper. Expenses	5-02-99-990	2,135,030.40	1,022,120.00	1,977,880.00	3,000,000.00	2,423,980.00
SUB-TOTAL			**P 6,074,059.53**	**P 2,972,846.76**	**P 7,022,373.24**	**P 9,995,220.00**	**8,525,720.00**
C. Capital Outlay							
1	Machinery & Equipment - Office Equipment	1-07-05-020	P 474,100.00		P 200,000.00	P 200,000.00	P 100,000.00
2	Machinery & Equipment - Information and Communication Tech. Equipment	1-07-05-030	172,990.00		900,000.00	900,000.00	P 300,000.00
3	Transportation Equipment - Motor Vehicles	1-07-06-010	2,498,200.00		-		
SUB-TOTAL			**P 3,145,290.00**	**P -**	**P 1,100,000.00**	**P 1,100,000.00**	**P 400,000.00**
TOTAL APPROPRIATIONS			**P 59,427,436.31**	**P 28,197,733.56**	**P 51,261,332.38**	**P 79,459,065.94**	**P 74,409,286.00**

Prepared by:

GABRIEL H. BORDADO, JR.
City Vice-Mayor

Reviewed by:

JESUS S. DEL VILLAR
Acting City Budget Officer

Approved by:

MARIA LEONOR G. ROBREDO
City Mayor