

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE/SPECIAL PURPOSE APPROPRIATIONS: **OFFICE OF THE CITY ACCOUNTANT**

Object of Expenditure	Account Code	Past Year 2013 (Actual)	Current Year 2014 (Estimate)	Budget Year 2015 (Proposed)
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1.0 Current Operating Expenditures

1.1 Personal Services

Salaries and Wages – Regular	1081- 701	3,944,595.43	4,913,052.00	4,913,664.00
Overtime/Night Pay	1081- 723	469,848.79	400,000.00	400,000.00
PERA	1081- 711	479,870.96	552,000.00	552,000.00
Representation Allowance	1081- 713	85,500.00	85,500.00	85,500.00
Transportation Allowance	1081- 714	85,500.00	85,500.00	85,500.00
Clothing and Uniform Allowance	1081- 715	100,000.00	115,000.00	115,000.00
Productivity Enhancement Incentive	1081- 717	544,000.00	46,000.00	46,000.00
Cash Gift	1081- 724	100,000.00	115,000.00	115,000.00
Year-End Bonus	1081- 725	347,423.50	409,421.00	409,472.00
Life & Retirement Insurance Premiums	1081- 731	474,767.58	589,567.00	589,641.00
PAG-IBIG Contribution	1081- 732	23,900.00	27,600.00	27,600.00
PHILHEALTH Contribution	1081- 733	44,625.00	147,393.00	147,411.00
ECC Contribution	1081- 734	24,741.77	27,600.00	27,600.00
Terminal Leave Benefits	1081- 742	-		
Other Personnel Benefits	1081- 749	176,304.81	39,149.00	39,154.00

TOTAL PERSONAL SERVICES:		6,901,077.84	7,552,782.00	7,553,542.00
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1.2 Maintenance and Other Operating Expenses

Travelling Expenses - Local	1081- 751	205,423.68	161,920.00	184,000.00
Office Supplies Expenses	1081- 755	235,425.75	267,168.00	303,600.00
Telephone Expenses - Landline	1081- 772	20,535.16	25,000.00	25,000.00
Telephone Expenses - Mobile	1081- 773	12,000.00	12,000.00	12,000.00
Internet Expenses	1081- 774	54,157.79	50,000.00	50,000.00
Repair and Maintenance - Office Equipment	1081- 821	13,100.00	8,800.00	10,000.00
Repair and Maintenance - IT Equipment and Software	1081- 823	-	39,600.00	45,000.00
Other Maintenance and Operating Expenses	1081- 969	14,078.00	17,600.00	20,000.00

TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES:		554,720.38	582,088.00	649,600.00
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2.0 Capital Outlay

NONE

TOTAL CAPITAL OUTLAY:	-	-	-
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3.0 Financial Expenses

NONE

TOTAL FINANCIAL EXPENSES

TOTAL APPROPRIATION:		7,455,798.22	8,134,870.00	8,203,142.00
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Prepared:

Reviewed:

Approved:

RUBY V. ABELLAR, CPA
City Accountant

ERNESTO E. VARRERA
City Budget Officer

RAMON D. TORRES
City Mayor

PERSONNEL SCHEDULE

Budget Year : 2015
 Province/City/Municipality : Bago City

OFFICE: **OFFICE OF THE CITY ACCOUNTANT**

Item Number	Position Title	Name of Incumbent	Current Year 2014 Authorized Rate/Annum		Budget Year 2015 Proposed Rate/Annum		Increase/Decrease
			SG/Step	Amount	SG/Step	Amount	
1	CITY ACCOUNTANT	Ruby V. Abellar	25/8	661,272.00	25/8	661,272.00	-
2	ACCOUNTANT IV	Caruso T. Villaflor, Jr.	22/6	513,576.00	22/6	513,576.00	-
3	MANAGEMENT AND AUDIT ANALYST III	Jacqueline C. Semeña, (04/16/14)	18/1	357,396.00	18/1	357,396.00	-
4	ACCOUNTANT II	-Vacant- (Jacqueline C. Semeña, Promoted 04/16/14)	15/3	289,992.00	15/1	283,716.00	(6,276.00)
5	FINANCIAL ANALYST II	Emma T. Escobar	15/5	296,400.00	15/6	299,664.00	3,264.00
6	ACCOUNTANT I	-Vacant-	12/1	227,316.00	12/1	227,316.00	-
7	SENIOR BOOKEPPER	Ruben F. Torres	9/8	196,188.00	9/8	196,188.00	-
8	SENIOR BOOKEPPER	Ma. Nena F. de Angel	9/5	190,416.00	9/5	190,416.00	-
9	ACCOUNTING CLERK III	Rosalie L. Reyes	8/5	177,132.00	8/6	178,896.00	1,764.00
10	COMPUTER OPERATOR I	Arnel I. Gilongo	7/7	168,084.00	7/7	168,084.00	-
11	ACCOUNTING CLERK II	Emelita D. Barro	6/5	153,276.00	6/5	153,276.00	-
12	ACCOUNTING CLERK II	Roberta M. Jaro	6/8	157,920.00	6/8	157,920.00	-
13	ACCOUNTING CLERK II	Edna P. Ureta	6/8	157,920.00	6/8	157,920.00	-
14	ACCOUNTING CLERK II	Corazon J. Retolosa	6/8	157,920.00	6/8	157,920.00	-
15	ACCOUNTING CLERK II	Helen E. Bimbao	6/7	156,360.00	6/8	157,920.00	1,560.00
16	BOOKBINDER III	Reinze P. Torres	7/4	163,140.00	7/5	164,772.00	1,632.00

17	ACCOUNTING CLERK II	Ednalyn D. Aparecio	6/3	150,252.00	6/3	150,252.00	-
18	ACCOUNTING CLERK II	Allen Faith Z. Agonace, (02/01/14)	6/1	147,300.00	6/1	147,300.00	-
19	CLERK II	Elna B. Aguilo	4/8	136,656.00	4/8	136,656.00	-
20	CLERK I	-Vacant- (Allene Faith Z. Agonace, Promoted 02/01/14)	3/3	120,960.00	3/1	118,572.00	(2,388.00)
21	CLERK I	Mary Joy D. Galas	3/4	122,160.00	3/4	122,160.00	-
22	UTILITY WORKER I	Sherlyn M. Rodriguez	1/4	105,708.00	1/5	106,764.00	1,056.00
23	UTILITY WORKER I	Liezl L. Odrada	1/4	105,708.00	1/4	105,708.00	-

TOTAL OFFICE OF THE CITY ACCOUNTANT

4,913,052.00

4,913,664.00

612.00

Prepared:

TRICIA Y. MATTI, MGS
Human Resource Management Officer IV

Reviewed:

ERNESTO E. VARRERA
City Budget Officer

Approved:

RAMON D. TORRES
City Mayor

FUNCTIONAL STATEMENTS, OBJECTIVES and EXPECTED RESULTS

Department/ Office: OFFICE OF THE CITY ACCOUNTANT

Budget Year: 2015

I. FUNCTIONAL STATEMENT

1. Take charge of the accounting and internal audit services of the City

II. OBJECTIVES

1. Provide timely and reliable financial information to the City officials and apprise them on the financial condition and operations of the City.
2. Ensure adequate fiscal control over the City's funds.

III. PROGRAMS/PROJECTS/ACTIVITIES

Reference Code	Program/Activity/Project Description	Cost	Performance/ Output Indicator	Target	Implementation Schedule	
					From	To
1	2	3	4	5	6	
1	1. Accounting Services					
	a. Review claims for payment as to completeness of supporting documents	P 2,432,629.20	No. of vouchers/payrolls reviewed (3) funds & 24 brgys.	15,000 vouchers & payrolls	1/1/2015	12/31/2015
	b. Prepare journal entry vouchers (JEVs) and post to subsidiary ledgers for three (3) funds & 24 brgys.	P 1,073,138.20	No. of JEVs prepared/approved & posted 3 funds	18,000 JEVs	1/1/2015	12/31/2015
	c. Prepare general journals for 3 funds & 24 brgys	P 320,714.20	No. of journals prepared 3 funds	3,072 journals	1/1/2015	12/31/2015
	d. Prepare & submit Trial Balances (TB's) for three (3) funds	P 250,694.20	No. of TB's prepared & submitted 3 funds	420 trial Balances	1/1/2015	12/31/2015
	e. Prepare schedules of subsidiary accounts as attachment to financial statements submitted.	P 71,479.20	No. of schedules prepared and submitted (3) fund	24 Schedules	1/1/2015	12/31/2015
	f. Prepare and submit financial statements to the City Mayor and to the Sangguniang Panglunsod and City Auditor	P 197,608.20	No. of financial statements prepared & submitted (3) funds & 24 brgys.	105 Financial Statements	1/1/2015	12/31/2015

Prepared:

Reviewed:

Approved:

RUBY V. ABELLAR, CPA
City Accountant

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