

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

OFFICE/SPECIAL PURPOSE APPROPRIATIONS:

OFFICE OF THE CITY AUDITOR

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**

NONE

<b>TOTAL PERSONAL SERVICES:</b>		-	-	-
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**1.2 Maintenance and Other Operating Expenses**

Travelling Expenses - Local	1111- 751	36,474.00	161,920.00	184,000.00
Office Supplies Expenses	1111- 755	117,880.90	80,960.00	92,000.00
Telephone Expenses - Landline	1111- 772	24,517.05	26,400.00	30,000.00
Telephone Expenses - Mobile	1111- 773	1,000.00	10,560.00	12,000.00
Internet Expenses	1111- 774	22,603.02	26,400.00	30,000.00
Repair and Maintenance - Office Equipment	1111- 821	4,000.00	8,800.00	10,000.00
Repair and Maintenance - IT Equipment and Software	1111- 823	-	13,200.00	15,000.00
Other Maintenance and Operating Expenses	1111- 969	24,340.00	26,400.00	30,000.00

<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES:</b>		<b>230,814.97</b>	<b>354,640.00</b>	<b>403,000.00</b>
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**2.0 Capital Outlay**

NONE

<b>TOTAL CAPITAL OUTLAY:</b>		-	-	-
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**3.0 Financial Expenses**

NONE

<b>TOTAL FINANCIAL EXPENSES</b>				
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<b>TOTAL APPROPRIATION:</b>		<b>230,814.97</b>	<b>354,640.00</b>	<b>403,000.00</b>
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Prepared:

Reviewed:

Approved:

**LELANIE LORY P. BOJOS**  
State Auditor IV  
Team Leader, Team 2

**ERNESTO E. VARRERA**  
City Budget Officer

**RAMON D. TORRES**  
City Mayor

# FUNCTIONAL STATEMENTS, OBJECTIVES and EXPECTED RESULTS

Department/Office: OFFICE OF THE CITY AUDITOR

Budget Year: 2015

## I. FUNCTIONAL STATEMENT

1. Pre-audit and Post-audit of government transactions
2. Issuance of Notice of Suspensions, Disallowances, and charges.
3. Conduct of Cash Examinations.
4. Review of Trial Balances.
5. Conduct of RBAA/VFM Audit.
6. Barangay Audit.
7. Preparation of Annual Audit Report.

## II. OBJECTIVES

1. To conduct a comprehensive audit on the accounts of the City and Barangays.
2. To express an opinion in the financial statements of the City and Barangays.
3. To perform other related audit assignment.

Prepared:

Reviewed:

Approved:

**LELANIE LORY P. BOJOS**

State Auditor IV  
Team Leader, Team 2

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