

**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE
LGU: LEGAZPI CITY**

OFFICE: INTERNAL AUDIT SERVICE

OBJECT OF EXPENDITURE (1)	ACCOUNT CODE (2)	PAST YEAR CY - 2021 (Actual) (3)	CURRENT YEAR 2022 (Estimate)			BUDGET YEAR FY - 2023 (Proposed) (7)
			First Semester Actual (4)	Second Semester (Estimate) (5)	Total (6)	
PERSONAL SERVICES						
Salaries and Wages						
Salaries & Wages - Regular	5 01 01 010	P 2,500,356.00	P 1,148,724.10	P 1,438,727.90	P 2,587,452.00	P 2,617,296.00
Other Compensation						
Personnel Economic Relief Allowance (PERA)	5 01 02 010	168,000.00	72,000.00	96,000.00	168,000.00	168,000.00
Representation Allowance (RA)	5 01 02 020	85,500.00	42,750.00	42,750.00	85,500.00	85,500.00
Transportation Allowance (TA)	5 01 02 030	85,500.00	42,750.00	42,750.00	85,500.00	85,500.00
Clothing / Uniform Allowance	5 01 02 040	42,000.00	36,000.00	6,000.00	42,000.00	42,000.00
Overtime and Night Pay	5 01 02 130	42,550.29		75,000.00	75,000.00	75,000.00
Year End Bonus	5 01 02 140	208,363.00		215,621.00	215,621.00	218,108.00
Cash Gift	5 01 02 150	35,000.00		35,000.00	35,000.00	35,000.00
Mid Year Bonus	5 01 02 990	208,363.00	191,454.00	24,167.00	215,621.00	218,108.00
Productivity Enhancement Incentive	5 01 02 990-1	35,000.00		35,000.00	35,000.00	35,000.00
Personnel Benefits Contributions				-		
Retirement & Life Insurance Premiums	5 01 03 010	300,042.72	137,846.88	172,647.36	310,494.24	314,075.52
Pag-IBIG Contributions	5 01 03 020	50,007.12	22,974.48	28,774.56	51,749.04	52,345.92
PhilHealth Contributions	5 01 03 030	30,839.51	14,892.67	32,320.37	47,213.04	56,050.38
Employees Compensation Insurance Premiums	5 01 03 040	8,400.00	3,600.00	4,800.00	8,400.00	8,400.00
TOTAL PERSONAL SERVICES		P 3,799,921.64	P 1,712,992.13	P 2,249,558.19	P 3,962,550.32	P 4,010,383.82

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MAINTENANCE AND OTHER OPERATING EXPENSES						
Traveling Expenses - Local	5 02 01 010	P -	P -	P 80,000.00	P 80,000.00	P 55,000.00
Training Expenses	5 02 02 010	65,625.00	46,650.00	37,350.00	84,000.00	54,000.00
Office Supplies Expenses	5 02 03 010	91,592.50	15,892.90	184,107.10	200,000.00	200,000.00
Fuel, Oil and Lubricants Expenses	5 02 03 090					20,000.00
Other Supplies and Materials Expenses	5 02 03 990	57,560.80	61,757.81	58,242.19	120,000.00	185,000.00
Telephone Expenses (Landline)	5 02 05 020	22,656.00	12,264.64	27,735.36	40,000.00	40,000.00
Telephone Expenses (Mobile)	5 02 05 020-1	90,000.00	37,500.00	52,500.00	90,000.00	90,000.00
Repairs and Maintenance - Machinery & Equipment (Office Equipment)	5 02 13 050 (02)		-	50,000.00	50,000.00	10,000.00
Repairs and Maintenance - Machinery & Equipment (ICT Equipment)	5 02 13 050(03)		-	50,000.00	50,000.00	10,000.00
Repairs and Maintenance - Transportation Equipment (Motor Vehicle)	5 02 13 060(01)					25,000.00
Repairs and Maintenance - Furniture and Fixtures	5 02 13 070		-	25,000.00	25,000.00	15,000.00
Printing and Publication Expenses	5 02 99 020		-	20,000.00	20,000.00	5,000.00
Membership Dues and Contributions to Organizations	5 02 99 060		2,000.00	3,000.00	5,000.00	5,000.00
Other Maintenance and Operating Expenses	5 02 99 990	93,750.00	28,241.65	46,758.35	75,000.00	75,853.01
SUB-TOTAL		P 421,184.30	P 204,307.00	P 634,693.00	P 839,000.00	P 789,853.01
PROGRAMS AND PROJECTS:						
Internal Audit Program						
Other Professional Services	5 02 11 990	P 122,794.82	P 88,128.00	P 107,712.00	P 195,840.00	P 195,840.00
Other General Services	5 02 12 990	-	7,618.05	183,816.95	191,435.00	191,435.00
Sub-total		P 122,794.82	P 95,746.05	P 291,528.95	P 387,275.00	P 387,275.00

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TOTAL PROGRAMS AND PROJECTS		P 122,794.82	P 95,746.05	P 291,528.95	P 387,275.00	P 387,275.00
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		P 543,979.12	P 300,053.05	P 926,221.95	P 1,226,275.00	P 1,177,128.01
TOTAL CURRENT OPERATING EXPENDITURES		P 4,343,900.76	P 2,013,045.18	P 3,175,780.14	P 5,188,825.32	P 5,187,511.83
CAPITAL OUTLAY						
Information and Communication Technology Equipment	1 07 05 030	P	P	P 100,000.00	P 100,000.00	P -
Furniture & Fixtures	1 07 07 010			50,000.00	50,000.00	
TOTAL CAPITAL OUTLAY		P -	P -	P 150,000.00	P 150,000.00	P -
GRAND TOTAL		P 4,343,900.76	P 2,013,045.18	P 3,325,780.14	P 5,338,825.32	P 5,187,511.83

Prepared:

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Reviewed:

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