

**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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| | | | First Semester Actual (4) | Second Semester (Estimate) (5) | Total (6) | |
| 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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| | | | First Semester Actual (4) | Second Semester (Estimate) (5) | Total (6) | |
| 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:

Reviewed:

Approved:

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