

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

OFFICE/SPECIAL PURPOSE APPROPRIATIONS:		OFFICE OF THE CITY ACCOUNTANT		
Object of Expenditure	Account Code	Past Year 2011 (Actual)	Current Year 2012 (Estimate)	Budget Year 2013 (Proposed)

1.0 Current Operating Expenditures

1.1 Personal Services

Salaries and Wages – Regular	1081 70	3,919,101.41	4,139,700.00	4,541,460.00
-	1			
Overtime/Night Pay	1081 72	522,533.91	400,000.00	400,000.00
-	3			
PERA	1081 71	527,933.33	552,000.00	552,000.00
-	1			
Representation Allowance	1081 71	62,700.00	62,700.00	62,700.00
-	3			
Transportation Allowance	1081 71	62,700.00	62,700.00	62,700.00
-	4			
Clothing and Uniform Allowance	1081 71	88,000.00	115,000.00	115,000.00
-	5			
Productivity Enhancement Incentive	1081 71	704,000.00	46,000.00	46,000.00
-	7			
Cash Gift	1081 72	110,000.00	115,000.00	115,000.00
-	4			
Year-End Bonus	1081 72	326,571.00	344,975.00	378,455.00
-	5			
Life & Ret. Ins. Premiums	1081 73	470,079.98	496,765.00	544,976.00
-	1			
PAG-IBIG Contribution	1081 73	26,400.00	27,600.00	27,600.00
-	2			
PHILHEALTH Contribution	1081 73	44,262.50	75,900.00	136,245.00
-	3			
ECC Contribution	1081 73	25,417.59	27,600.00	27,600.00
-	4			
Other Personnel Benefits	1081 74	347,763.88	32,987.00	36,188.00
-	9			
TOTAL PERSONAL SERVICES:		7,237,463.60	6,498,927.00	7,045,924.00

1.2 Maintenance and Other Operating Expenses

Travelling Expenses - Local	1081 75	190,994.98	184,000.00	161,920.00
-	1			
Office Supplies Expenses	1081 75	355,230.60	303,600.00	267,168.00
-	5			
Telephone Expenses - Landline	1081 77	11,040.38	25,000.00	25,000.00
-	2			
Telephone Expenses - Mobile	1081 77	12,000.00	12,000.00	12,000.00
-	3			
Internet Expenses	1081 77	37,731.32	50,000.00	50,000.00
-	4			
Repair and Maintenance - Office Equipment	1081 82	9,800.00	10,000.00	8,800.00
-	1			
Repair and Maintenance - IT Equipment and Software	1081 82	32,725.00	45,000.00	39,600.00
-	3			
Other Maintenance and Operating Expenses	1081 96	67,614.00	20,000.00	17,600.00
-	9			
TOTAL MAINT. AND OTHER OPERATING EXPENSES:		717,136.28	649,600.00	582,088.00

2.0 Capital Outlay

NONE				
TOTAL CAPITAL OUTLAY:		-	-	-

3.0 Financial Expenses

NONE				
TOTAL FINANCIAL EXPENSES				

TOTAL APPROPRIATION:	7,954,599.88	7,148,527.00	7,628,012.00
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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 : 2013

Province/City/Municipality : Bago City

OFFICE : OFFICE OF THE CITY ACCOUNTANT

Item Number	Position Title	Name of Incumbent	Current Year 2012 Authorized Rate/Annum		Budget Year 2013 Proposed Rate/Annum		Increase/ Decrease
			SG/ Step	Amount	SG/ Step	Amount	
1	CITY ACCOUNTANT	Ruby Abellar	25/7	577,164.00	25/8	584,724.00	7,560.00
2	ACCOUNTANT IV	Caruso Villaflor, Jr.	22/5	454,272.00	22/5	454,272.00	-
3	MANAGEMENT AND AUDIT ANALYST III	Norberto Yarla	18/5	340,332.00	18/5	340,332.00	-
4	ACCOUNTANT II	Jacqueline Semeña	15/3	265,680.00	15/3	265,680.00	-
5	FINANCIAL ANALYST II	Emma T. Escobar	15/5	272,928.00	15/5	272,928.00	-
6	ACCOUNTANT I	-Vacant-	12/1	208,992.00	12/1	208,992.00	-
7	SENIOR BOOKEEPPER	Ruben Torres	9/8	185,328.00	9/8	185,328.00	-
8	SENIOR BOOKEEPPER	Ma. Nena de Angel	9/4	176,004.00	9/4	176,004.00	-
9	ACCOUNTING CLERK III	Rosalie Reyes	8/5	165,996.00	8/5	165,996.00	-
10	COMPUTER OPERATOR I	Arnel Gilongo	7/6	156,564.00	7/7	158,604.00	2,040.00

11	ACCOUNTING CLERK II	Emelita Barro	6/4	142,068.00	6/4	142,068.00	-
12	ACCOUNTING CLERK II	Roberta Jaro	6/8	149,628.00	6/8	149,628.00	-
13	ACCOUNTING CLERK II	Edna Ureta	6/8	149,628.00	6/8	149,628.00	-
14	ACCOUNTING CLERK II	Corazon Retolosa	6/8	149,628.00	6/8	149,628.00	-
15	ACCOUNTING CLERK II	Helen Bimbao	6/7	147,684.00	6/7	147,684.00	-
16	BOOKBINDER III	Reinze Torres	7/4	152,580.00	7/4	152,580.00	-
17	ACCOUNTING CLERK II	Ednaly D. Aparecio	6/2	138,468.00	6/3	140,244.00	1,776.00
18	ACCOUNTING CLERK II	Marielyn Espeleta (forced retirement 12/17/12)	6/6	145,788.00	6/7	147,684.00	1,896.00
19	CLERK II	Elna Aguilo	4/8	129,216.00	4/8	129,216.00	-
20	CLERK I	Allene Faith Z. Agonace	3/2	111,156.00	3/3	112,584.00	1,428.00
21	CLERK I	Mary Joy Dientes Galas	3/3	112,584.00	3/3	112,584.00	-
22	UTILITY WORKER I	Sherlyn Mania Rodriguez	1/4	98,160.00	1/4	98,160.00	-
23	UTILITY WORKER I	Liezl L. Odrada	1/3	96,912.00	1/3	96,912.00	-
TOTAL OFFICE OF THE CITY ACCOUNTANT				4,526,760.00		4,541,460.00	14,700.00

Prepared:

Reviewed:

TRICIA Y. MATTI, MGS
Human Resource Management Officer IV

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: 2013

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

Code Refer ence	Program/Activity/Project Description	Cost	Output Indicator	Target	Implementation Schedule	
					From	To
1	2	3	4	5	6	
1	1. Accounting Services	P 2,892,624.00				
	a. Review claims for payment as to completeness of supporting documents		No. of vouchers/payroll s reviewed (3) funds & 24 brgys.	17,060 vouchers & payrolls	1/1/2013	12/31/2013
	b. Prepare journal entry vouchers (JEVs) and post to subsidiary ledgers for three (3) funds & 24 brgys.		No. of JEVs/ approved & posted 3 funds & 24 brgys.	28,165 JEVs	1/1/2013	12/31/2013
	c. Prepare general journals for 3 funds & 24 brgys		No. of journals prepared 3 funds & 24 brgys,	3,578 journals	1/1/2013	12/31/2013
	d. Prepare & submit Trial Balances (TB's) for three (3) funds & 24 Barangays	P 674,256.00	No. of TB's prepared & submitted 3 funds & 24 brgys.	312 trial Balances	1/1/2013	12/31/2013

	e.	Prepare schedules of subsidiary accounts as attachment to financial statements submitted.		No. of schedules prepared and submitted (3) fund	122 Schedules	1/1/2013	12/31/2013
	f.	Prepare and submit financial statements to the City Mayor and to the Sangguniang Panglunsod and National Offices		No. of financial statements prepared & submitted (3) funds & 24 brgys.	310 Financial Statements	1/1/2013	12/31/2013

Prepared:

Reviewed:

Approved:

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