

PDF FORM 1a - Annual Budget Report, by office of Department  
 (DBM Local Budget Memorandum No. 87 dated June 9, 2023, LBP Form No. 2)

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City  
 Calendar Year : 2026  
 Office : Office of the Register of Deeds

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
CURRENT OPERATING EXPENDITURES						
<u>Maintenance and Other Operating Expenses</u>						
Other Supplies and Materials Expenses	1161-5-02-03-990			P 3,000.00 P	3,000.00 P	5,000.00
Other Professional Services - Register of Deeds	-5-02-11-990	P 72,000.00 P	36,000.00	36,000.00	72,000.00	72,000.00
<b>Total</b>		<b>P 72,000.00 P</b>	<b>36,000.00</b>	<b>P 39,000.00 P</b>	<b>75,000.00 P</b>	<b>77,000.00</b>

Prepared by:

Approved:

**ATTY. VIRGIE LYNN O. PELAYO**  
 Acting Register of Deeds

**JUDITH D. FURUTA**  
 City Budget Officer

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
 City Mayor

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

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City

Calendar Year : 2026  
 Office : Office of the Police

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3	2026			2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
<b>CURRENT OPERATING EXPENDITURES</b>						
<u>Maintenance and Other Operating Expenses</u>						
Military, Police and Traffic Supplies Expenses	1181-5-02-03-120 P	981,480.50 P	44,997.00 P	955,003.00 P	1,000,000.00 P	1,000,000.00
Rice Subsidy for Persons Under Police Custody (PUPC)	-5-02-03-050			180,000.00	180,000.00	300,000.00
Other Supplies and Materials Expenses	-5-02-03-990	19,884.85		20,000.00	20,000.00	20,000.00
Other Supplies and Materials Expenses - IEC Materials (GAD)	-5-02-03-990	199,728.34		200,000.00	200,000.00	200,000.00
Two Hundred (200) Units Push-to-talk over Cellular (POC) Radios Android 8.0 with 1 year Load Data for POPS	-5-02-03-990					2,500,000.00
Purchase of One (1) Unit Chemical Cabinet/Steel Cabinet - Forensic Unit	-5-02-03-990	29,500.00				
Other Professional Services- Police	-5-02-11-990	8,162,500.00	8,769,000.00	13,055,000.00	21,824,000.00	21,824,000.00
Other Professional Services- PNP Personnel assigned to Airport	-5-02-11-990		698,000.00	742,000.00	1,440,000.00	1,440,000.00
<b>Sub-Total</b>		<b>P 9,393,093.69 P</b>	<b>P 9,511,997.00 P</b>	<b>P 15,152,003.00 P</b>	<b>P 24,664,000.00 P</b>	<b>P 27,284,000.00</b>
<u>Capital Outlay</u>						
Installation of LCPO Custodial Watch Tower	1181-1-07-04-990			100,000.00 P	100,000.00	
Purchase of One (1) Set Base Radio & Five (5) Units Hand Held Radios	-1-07-05-070			500,000.00	500,000.00	
<b>Sub-Total</b>				<b>P 600,000.00 P</b>	<b>600,000.00</b>	
<b>TOTAL</b>		<b>P 9,393,093.69 P</b>	<b>P 9,511,997.00 P</b>	<b>P 15,752,003.00 P</b>	<b>P 25,264,000.00 P</b>	<b>P 27,284,000.00</b>

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	

**Crime Prevention Program**

Maintenance and Other Operating Expenses

Other Professional Services- Police

1181-1-5-02-11-990 P 7,091,000.00

**Total**

**P 7,091,000.00**

**Law Enforcement Program**

Maintenance and Other Operating Expenses

Other Professional Services- Police

1181-2-5-02-11-990 P 73,000.00

**Total**

**P 73,000.00**

**Internal Security Program**

Maintenance and Other Operating Expenses

Other Professional Services- Police

1181-3-5-02-11-990 P 734,500.00

Other Professional Services- PNP Personnel

Assigned to Airport

-5-02-11-990 1,426,500.00

**Total**

**P 2,161,000.00**

**Counter Terrorism Program**

Maintenance and Other Operating Expenses

Other Professional Services- Police

1181-4-5-02-11-990 P 318,500.00

**Total**

**P 318,500.00**

**Environmental Protection**

Maintenance and Other Operating Expenses

Other Professional Services- Police

1181-5-5-02-11-990 P 1,026,500.00

**Total**

**P 1,026,500.00**

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	

**Drug Affection Program**

Maintenance and Other Operating Expenses

Other Professional Services- Police

1181-6-5-02-11-990 P 1,639,500.00

**Total**

**P 1,639,500.00**

**Prosecution and Courts Program**

Maintenance and Other Operating Expenses

Other Professional Services- Police

1181-7-5-02-11-990 P 122,500.00

**Total**

**P 122,500.00**

**Grand Total**

**P 21,825,093.69 P 9,511,997.00 P 15,752,003.00 P 25,264,000.00 P 27,284,000.00**

Prepared by:

Approved:

**PCOL DYAN V. AGUSTIN**  
OIC - LCPO

**JUDITH D. FURUTA**  
City Budget Officer

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
City Mayor

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 (DBM Local Budget Memorandum No. 87 dated June 9, 2023, LBP Form No. 2)

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City  
 Calendar Year : 2026  
 Office : Peoples Law Enforcement Board

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
CURRENT OPERATING EXPENDITURES						
<u>Personal Services</u>						
Honoraria	1182-5-01-02-100	P 347,800.00 P	114,400.00 P	279,200.00 P	393,600.00 P	393,600.00
SUB-TOTAL		P 347,800.00 P	114,400.00 P	279,200.00 P	393,600.00 P	393,600.00
<u>Maintenance and Other Operating Expenses</u>						
Other Supplies and Materials Expenses	1182-5-02-03-990			P 5,000.00 P	5,000.00 P	5,000.00
SUB-TOTAL				P 5,000.00 P	5,000.00 P	5,000.00
<b>GRAND TOTAL</b>		<b>P 347,800.00 P</b>	<b>114,400.00 P</b>	<b>284,200.00 P</b>	<b>398,600.00 P</b>	<b>398,600.00</b>

Prepared by:

**REYNALDO A. CORTES**  
 Chairman, PLEB

Approved:

**JUDITH D. FURUTA**  
 City Budget Officer

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
 City Mayor

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PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City

Calendar Year : 2026  
 Office : Fire and Safety Services

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
CURRENT OPERATING EXPENDITURES						
<u>Maintenance &amp; Other Operating Expenses</u>						
Other Supplies and Materials Expenses	1191-5-02-03-990			P 25,000.00	P 25,000.00	P 25,000.00
Other Professional Services- Firemen	-5-02-11-990	P 3,240,000.00	P 1,666,000.00	1,694,000.00	3,360,000.00	3,552,000.00
Other MOE - Fire Prevention Month Celebration	-5-02-99-990	93,737.50		100,000.00	100,000.00	
Other MOE - Fire Prevention Month Celebration & Other related Activities	-5-02-99-990					200,000.00
Other MOE-Fire Prevention Education Program	-5-02-99-990	99,440.82		100,000.00	100,000.00	100,000.00
Other MOE - Oplan Iwas Paputok	-5-02-99-990	29,890.80		30,000.00	30,000.00	30,000.00
<b>TOTAL</b>		<b>P 3,463,069.12</b>	<b>P 1,666,000.00</b>	<b>P 1,949,000.00</b>	<b>P 3,615,000.00</b>	<b>P 3,907,000.00</b>

Prepared by:

Approved:

**FSUPT ARNEL S. ABELLA**  
 District Fire Marshall

**JUDITH D. FURUTA**  
 City Budget Officer

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
 City Mayor

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PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City  
 Calendar Year : 2026  
 Office : Department of Education

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3	2026			2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
CURRENT OPERATING EXPENDITURES						
Personal Services						
Salaries and Wages-Regular	3311-5-01-01-010 P	3,378,599.76 P	1,273,338.00 P	6,123,978.00 P	7,397,316.00 P	7,643,124.00
Personnel Economic Relief Allowance	-5-01-02-010	328,051.60	120,000.00	672,000.00	792,000.00	792,000.00
Clothing/Uniform Allowance	-5-01-02-040	105,000.00	70,000.00	161,000.00	231,000.00	231,000.00
Subsistence Allowances	-5-01-02-050	33,100.00	11,375.00	24,625.00	36,000.00	36,000.00
Laundry Allowance	-5-01-02-060	3,600.00	1,200.00	2,400.00	3,600.00	3,600.00
Hazard Pay	-5-01-02-110	119,754.00	39,918.00	79,836.00	119,754.00	119,754.00
Year End Bonus	-5-01-02-140	282,046.00		616,443.00	616,443.00	636,927.00
Cash Gift	-5-01-02-150	65,000.00		165,000.00	165,000.00	165,000.00
Mid Year Bonus	-5-01-02-990	301,122.00	212,223.00	404,220.00	616,443.00	636,927.00
Medical Allowance	-5-01-02-990			231,000.00	231,000.00	231,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	405,431.92	152,800.56	734,877.44	887,678.00	917,175.00
PAG-IBIG Contributions	-5-01-03-020	31,200.00	12,000.00	67,200.00	79,200.00	79,200.00
PHILHEALTH Contributions	-5-01-03-030	77,031.55	31,834.56	153,098.44	184,933.00	191,079.00
Employees Compensation Insurance Premiums	-5-01-03-040	16,300.00	6,000.00	33,600.00	39,600.00	39,600.00
Other Personal Benefits	-5-01-04-990	265,000.00		369,866.00	369,866.00	396,859.00
Monetization of Leave Credits	-5-01-04-990	85,690.51	54,330.01	242,750.99	297,081.00	306,953.00
SUB-TOTAL		P 5,496,927.34 P	1,985,019.13 P	10,081,894.87 P	12,066,914.00 P	12,426,198.00

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PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City

Calendar Year : 2026  
 Office : Department of Education

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
<u>Maintenance and Other Operating Expenses</u>						
Other Professional Services-Special Allowance to						
Dep Ed Personnel	3311-5-02-11-990	P 10,572,000.00		P 11,058,000.00	P 11,058,000.00	P 11,760,000.00
SUB-TOTAL		P 10,572,000.00		P 11,058,000.00	P 11,058,000.00	P 11,760,000.00
<b>GRAND TOTAL</b>		<b>P 16,068,927.34</b>	<b>P 1,985,019.13</b>	<b>P 21,139,894.87</b>	<b>P 23,124,914.00</b>	<b>P 24,186,198.00</b>

Prepared by:

Approved:

**MARILYN S. ANDALES**  
 Schools Division Superintendent

**JUDITH D. FURUTA**  
 City Budget Officer

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
 City Mayor

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## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
Province : Cebu  
City/Municipality : Lapu-Lapu City

Calendar Year : 2026  
Office : Office of Lapu-Lapu City College

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	

## CURRENT OPERATING EXPENDITURES

Personal Services

Salaries and Wages-Regular	3324-5-01-01-010 P	7,863,934.27 P	4,382,807.15 P	23,369,688.85 P	27,752,496.00 P	29,064,768.00
Personnel Economic Relief Allowance	-5-01-02-010	387,870.94	219,354.83	956,645.17	1,176,000.00	1,176,000.00
Representation Allowance	-5-01-02-020	114,000.00	57,000.00	399,000.00	456,000.00	342,000.00
Transportation Allowance	-5-01-02-030	114,000.00	57,000.00	399,000.00	456,000.00	342,000.00
Clothing/Uniform Allowance	-5-01-02-040	112,000.00	126,000.00	217,000.00	343,000.00	343,000.00
Subsistence Allowances	-5-01-02-050	17,525.00	7,025.00	10,975.00	18,000.00	18,000.00
Laundry Allowance	-5-01-02-060	1,800.00	750.00	1,050.00	1,800.00	1,800.00
Hazard Pay	-5-01-02-110	59,877.00	24,948.75	34,925.25	59,874.00	59,877.00
Honoraria	-5-01-02-100	19,450,936.74	9,067,366.32	932,633.68	10,000,000.00	7,860,840.00
Year End Bonus	-5-01-02-140	669,471.00		2,312,708.00	2,312,708.00	2,422,064.00
Cash Gift	-5-01-02-150	80,000.00		245,000.00	245,000.00	245,000.00
Mid Year Bonus	-5-01-02-990	637,494.00	706,369.00	1,606,339.00	2,312,708.00	2,422,064.00
Medical Allowance	-5-01-02-990			343,000.00	343,000.00	343,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	943,672.08	525,936.86	2,804,363.14	3,330,300.00	3,487,773.00
PAG-IBIG Contributions	-5-01-03-020	35,100.00	21,400.00	96,200.00	117,600.00	117,600.00

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
PHILHEALTH Contributions	-5-01-03-030	174,683.93	105,373.18	530,817.82	636,191.00	660,835.00
Employees Compensation Insurance Premiums	-5-01-03-040	19,500.00	10,900.00	47,900.00	58,800.00	58,800.00
Other Personal Benefits	-5-01-04-990	320,000.00		1,387,625.00	1,387,625.00	1,453,236.00
Monetization of Leave Credits	-5-01-04-990	135,370.99	35,041.39	1,079,514.61	1,114,556.00	1,167,259.00
SUB-TOTAL		P 31,137,235.95	P 15,347,272.48	P 36,774,385.52	P 52,121,658.00	P 51,585,916.00

Maintenance and Other Operating Expenses

Traveling Expenses-Local	3324-5-02-01-010			P 11,000.00	P 11,000.00	P 11,000.00
Traveling Expenses-Foreign	-5-02-01-020			110,000.00	110,000.00	110,000.00
Training Expenses	-5-02-02-010	P 129,412.81	P 125,035.12	74,964.88	200,000.00	220,000.00
Training Expenses - Social Awareness Seminar	-5-02-02-010	230,880.00		174,992.00	174,992.00	192,491.00
Drugs and Medicines Supplies	-5-02-03-070	23,670.00	6,000.00	21,500.00	27,500.00	27,500.00
Textbooks & Instructional Materials	-5-02-03-110	1,195,756.83		1,157,508.00	1,157,508.00	1,273,259.00
Other Supplies and Materials Expenses	-5-02-03-990	1,457,234.08	188,111.60	1,774,888.40	1,963,000.00	1,964,000.00
Postage and Courier Services	-5-02-05-010	425.00		11,000.00	11,000.00	11,000.00
Telephone Expenses - Mobile	-5-02-05-020	58,500.00	25,500.00	28,500.00	54,000.00	54,000.00
Printing & Publication Expenses	-5-02-99-020	135,000.00		400,000.00	400,000.00	400,000.00
Rent Expenses	-5-02-99-050			82,500.00	82,500.00	82,500.00
Membership Dues & Contribution to Organization	-5-02-99-060	2,000.00		32,500.00	32,500.00	32,500.00
Subscription Expenses	-5-02-99-070	-	-	600,000.00	600,000.00	1,520,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	1,045,713.11	75,550.75	1,144,334.25	1,219,885.00	17,263,565.00
SUB-TOTAL		P 4,278,591.83	P 420,197.47	P 5,623,687.53	P 6,043,885.00	P 23,161,815.00

Capital Outlay

Infrastructure Assets - Water Supply Systems	3324-1-07- 03-040			P 1,500,000.00	P 1,500,000.00	
Infrastructure Assets - Power Supply Systems	-1-07- 03-050			1,500,000.00	1,500,000.00	
Machinery & Equipment - Office Equipment	-1-07- 05-020	-	-	1,390,000.00	1,390,000.00	-
Machinery & Equipment - ICT Equipment	-1-07- 05-030			770,000.00	770,000.00	
Machinery & Equipment - Medical Equipment	-1-07- 05-110			600,000.00	600,000.00	

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
Machinery & Equipment - Technical & Scientific Equipment	-1-07- 05-140			P 400,000.00	P 400,000.00	
SUB-TOTAL				P 6,160,000.00	P 6,160,000.00	
<b>GRAND TOTAL</b>			<b>P 35,415,827.78</b>	<b>P 15,767,469.95</b>	<b>P 48,558,073.05</b>	<b>P 64,325,543.00</b>
						<b>P 74,747,731.00</b>

Prepared by:

**DR. MA. NOELEEN M. BORBAJO**  
College President

Approved:

**JUDITH D. FURUTA**  
City Budget Officer

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
City Mayor

PDF FORM 1a - Annual Budget Report, by office of Department  
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PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City

Calendar Year : 2026  
 Office : Office of the City Health Officer

Object of Expenditures 1	Account Code 2	2024 Actual 3				2026 Proposed 7
			Actual 4	Estimates 5	Total 6	
CURRENT OPERATING EXPENDITURES						
<u>Personal Services</u>						
Salaries and Wages-Regular	4411-5-01-01-010 P	31,901,073.82 P	16,334,894.88 P	28,300,329.12 P	44,635,224.00 P	46,595,628.00
Personnel Economic Relief Allowance	-5-01-02-010	1,672,496.74	845,288.17	1,386,711.83	2,232,000.00	2,232,000.00
Representation Allowance	-5-01-02-020	309,500.00	116,500.00	201,500.00	318,000.00	318,000.00
Transportation Allowance	-5-01-02-030	309,500.00	116,500.00	201,500.00	318,000.00	318,000.00
Clothing/Uniform Allowance	-5-01-02-040	497,000.00	497,000.00	154,000.00	651,000.00	651,000.00
Subsistence Allowance	-5-01-02-050	1,647,010.25	698,749.19	975,250.81	1,674,000.00	1,674,000.00
Laundry Allowance	-5-01-02-060	172,420.00	72,452.41	94,947.59	167,400.00	167,400.00
Honoraria of Pathologist	-5-01-02-100			60,000.00	60,000.00	60,000.00
Honoraria of Radiologist	-5-01-02-100			24,000.00	24,000.00	24,000.00
Honoraria for Barangay Health Worker	-5-01-02-100	1,209,000.00	347,500.00	3,252,500.00	3,600,000.00	3,600,000.00
Hazard Pay	-5-01-02-110	5,262,662.84	2,229,246.10	3,276,842.90	5,506,089.00	5,536,896.00
Year End Bonus	-5-01-02-140	2,664,081.00	16,385.00	3,703,217.00	3,719,602.00	3,882,969.00
Cash Gift	-5-01-02-150	345,000.00	2,500.00	462,500.00	465,000.00	465,000.00
Mid Year Bonus	-5-01-02-990	2,563,689.00	2,684,384.00	1,035,218.00	3,719,602.00	3,882,969.00
Medical Allowance	-5-01-02-990			651,000.00	651,000.00	651,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	3,831,985.66	1,962,339.92	3,393,887.08	5,356,227.00	5,591,476.00
PAG-IBIG Contributions	-5-01-03-020	153,900.00	83,500.00	139,700.00	223,200.00	223,200.00
PHILHEALTH Contributions	-5-01-03-030	726,259.96	404,124.95	700,363.05	1,104,488.00	1,150,808.00
Employees Compensation Insurance Premiums	-5-01-03-040	90,600.00	42,400.00	69,200.00	111,600.00	111,600.00
Other Personal Benefits	-5-01-04-990	1,380,000.00		2,231,761.00	2,231,761.00	2,329,782.00

Object of Expenditures 1	Account Code 2	2024 Actual 3	2025			2026 Proposed 7
			Actual 4	Estimates 5	Total 6	
Monetization of Leave Credits	-5-01-04-990	783,402.82 P	767,117.72	1,025,459.28	1,792,577.00	1,871,308.00
SUB-TOTAL		P 55,519,582.09	P 27,220,882.34	P 51,339,887.66	P 78,560,770.00	P 81,337,036.00
<u>Maintenance and Other Operating Expenses</u>						
Traveling Expenses-Local	4411- 5-02-01-010	P 721,735.00	P 159,680.00	P 840,320.00	P 1,000,000.00	P 1,000,000.00
Training Expenses - Basic Life Support & Cardiopulmonary Resuscitation (BLS-CPR) (GAD)	- 5-02-02-010			140,400.00	140,400.00	352,000.00
Training Expenses - Capacity Building Training	- 5-02-02-010			500,000.00	500,000.00	500,000.00
Supplies & Material Expenses - Drugs & Medicines Expenses	- 5-02-03-070	26,749,464.61	6,489,356.80	38,925,643.20	45,415,000.00	47,240,500.00
Supplies & Material Expenses - Medical, Dental & Lab. Supplies Exp.	- 5-02-03-080	8,976,134.00	1,196,614.00	12,303,386.00	13,500,000.00	14,950,000.00
Other Supplies and Materials Expenses	- 5-02-03-990	2,233,774.76	43,213.00	2,186,787.00	2,230,000.00	2,368,000.00
Telephone Expenses-Mobile	- 5-02-05-020	84,000.00	33,000.00	67,000.00	100,000.00	100,000.00
Taxes, Insurance Premiums & Other Fees - Taxes, Duties & Licenses	- 5-02-16-010	16,500.00	27,500.00	52,500.00	80,000.00	80,000.00
Subscription Expenses	-5-02-99-070			500,000.00	500,000.00	500,000.00
Other Maintenance & Operating Expenses	- 5-02-99-990	5,868,790.24	2,157,559.00	9,222,441.00	11,380,000.00	9,480,000.00
SUB-TOTAL		P 44,650,398.61	P 10,106,922.80	P 64,738,477.20	P 74,845,400.00	P 76,570,500.00

Object of Expenditures 1	Account Code 2	2024 Actual 3				2026 Proposed 7
			Actual 4	Estimates 5	Total 6	
<u>Capital Outlay</u>						
Purchase & Installation of Five (5) Unit 2.5HP Split Type Aircon	4411-1-07-05-020		P 350,000.00	P	350,000.00	
Purchase of Switch Hub for Networking	-1-07-05-030		55,000.00		55,000.00	
Medical Equipment - Six (6) Units Motorized Misting Machine	-1-07-05-110		408,000.00		408,000.00	
SUB-TOTAL			P 813,000.00	P	813,000.00	
<b>GRAND TOTAL</b>			<b>P 100,169,980.70</b>	<b>P 37,327,805.14</b>	<b>P 116,891,364.86</b>	<b>P 154,219,170.00</b>
						<b>P 157,907,536.00</b>

Prepared by:

**AGNES CECILE B. REALIZA, M.D.**  
City Health Officer

Approved:

**JUDITH D. FURUTA**  
City Budget Officer

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
City Mayor

PDF FORM 1a - Annual Budget Report, by office of Department  
 (DBM Local Budget Memorandum No. 87 dated June 9, 2023, LBP Form No. 2)

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City  
 Calendar Year : 2026  
 Office : Public Employment Services Office (PESO)

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	

CURRENT OPERATING EXPENDITURES

Personal Services

Salaries and Wages-Regular	5999-5-01-01-010					P 8,011,764.00
Personnel Economic Relief Allowance	-5-01-02-010					408,000.00
Representation Allowance	-5-01-02-020					216,000.00
Transportation Allowance	-5-01-02-030					216,000.00
Clothing/Uniform Allowance	-5-01-02-040					119,000.00
Year End Bonus	-5-01-02-140					667,647.00
Cash Gift	-5-01-02-150					85,000.00
Mid Year Bonus	-5-01-02-990					667,647.00
Medical Allowance	-5-01-02-990					119,000.00
Retirement and Life Insurance Premiums	-5-01-03-010					961,412.00
PAG-IBIG Contributions	-5-01-03-020					40,800.00
PHILHEALTH Contributions	-5-01-03-030					189,972.00
Employees Compensation Insurance Premiums	-5-01-03-040					20,400.00
Other Personal Benefits	-5-01-04-990					400,589.00
Monetization of Leave Credits	-5-01-04-990					321,758.00
SUB-TOTAL						P 12,444,989.00

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PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City  
 Calendar Year : 2026  
 Office : Public Employment Services Office (PESO)

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	

Maintenance and Other Operating Expenses

Other Supplies and Materials Expenses	5999-5-02-03-990					P 50,000.00
Telephone Expenses - Mobile	-5-02-05-020					54,000.00
Other MOE-Job Fair	- 5-02-99-990					450,000.00
Other MOE - Summer Job for the Youth (GAD)	- 5-02-99-990					13,500,000.00
Other MOE - Tripartite Industrial Peace Council (TIPC) Lapu-Lapu City	- 5-02-99-990					300,000.00
Other MOE - National PESO Congress	- 5-02-99-990					2,000,000.00
Other MOE - PRAISE Awards and Stakeholders Recognition	- 5-02-99-990					350,000.00
Sub-Total						<u>16,704,000.00</u>
<b>Total</b>						<b><u>P 29,148,989.00</u></b>

Prepared by:

**KIM R. FRANCISCO**  
 CGADH II

Approved:

**JUDITH D. FURUTA**  
 City Budget Officer

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
 City Mayor

PDF FORM 1a - Annual Budget Report, by office of Department  
 (DBM Local Budget Memorandum No. 87 dated June 9, 2023, LBP Form No. 2)

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City  
 Calendar Year : 2026  
 Office : Office of the City Social Welfare and Development Center

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	

CURRENT OPERATING EXPENDITURES

Personal Services

Salaries and Wages-Regular	7611-5-01-01-010 P	14,239,972.31 P	6,270,903.48 P	16,444,220.52 P	22,715,124.00 P	23,823,324.00
Personnel Economic Relief Allowance	-5-01-02-010	1,046,855.90	443,290.32	948,709.68	1,392,000.00	1,392,000.00
Representation Allowance	-5-01-02-020	72,000.00	57,000.00	159,000.00	216,000.00	216,000.00
Transportation Allowance	-5-01-02-030	72,000.00	57,000.00	159,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	-5-01-02-040	322,000.00	273,000.00	133,000.00	406,000.00	406,000.00
Subsistence Allowance	-5-01-02-050	265,334.00	101,250.00	942,750.00	1,044,000.00	1,044,000.00
Laundry Allowance	-5-01-02-060	13,100.00	3,000.00	101,400.00	104,400.00	104,400.00
Honorarium for Day Care	-5-01-02-100	4,837,500.00	2,098,500.00	3,401,500.00	5,500,000.00	
Hazard Pay	-5-01-02-110	2,042,392.43	762,026.51	2,633,952.49	3,395,979.00	3,428,289.00
Year End Bonus	-5-01-02-140	1,289,581.80		1,892,927.00	1,892,927.00	1,985,277.00
Cash Gift	-5-01-02-150	225,500.00		290,000.00	290,000.00	290,000.00
Mid Year Bonus	-5-01-02-990	1,164,827.00	1,109,672.00	783,255.00	1,892,927.00	1,985,277.00
Medical Allowance	-5-01-02-990			406,000.00	406,000.00	406,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	1,708,796.67	752,508.04	1,973,306.96	2,725,815.00	2,858,799.00
PAG-IBIG Contributions	-5-01-03-020	98,412.62	44,200.00	95,000.00	139,200.00	139,200.00
PHILHEALTH Contributions	-5-01-03-030	316,685.50	156,513.02	403,489.98	560,003.00	585,261.00
Employees Compensation Insurance Premiums	-5-01-03-040	52,200.00	22,100.00	47,500.00	69,600.00	69,600.00
Other Personal Benefits	-5-01-04-990	860,000.00		1,135,756.00	1,135,756.00	1,191,167.00

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3	2025			2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
Monetization of Leave Credits	-5-01-04-990	402,490.74	245,249.52	667,003.48	912,253.00	956,759.00
SUB-TOTAL		P 29,029,648.97	P 12,396,212.89	P 32,617,771.11	P 45,013,984.00	P 41,097,353.00

Maintenance and Other Operating Expenses

Traveling Expenses - Local	7611-5-02-01-010	P 1,086,259.00	P 411,486.00	P 888,514.00	P 1,300,000.00	P 1,570,000.00
Training Expenses	-5-02-02-010	P 582,570.60	P -	P 850,000.00	P 850,000.00	P 800,000.00
Purchase of Reading Materials	-5-02-03-110	489,360.00		300,000.00	300,000.00	300,000.00
Other Supplies & Materials Expenses	-5-02-03-990	210,586.40	90,227.90	309,772.10	400,000.00	745,000.00
Postage and Courier Services	-5-02-05-010			500.00	500.00	500.00
Telephone Expenses-Mobile	-5-02-05-020	182,100.00	83,700.00	116,300.00	200,000.00	200,000.00
Transportation and Delivery Expenses	-5-02-99-040			100,000.00	100,000.00	100,000.00
Rent Expenses	-5-02-99-050	391,490.00		300,000.00	300,000.00	300,000.00
Other MOOE - Donations	-5-02-99-080	112,068,393.91	64,365,756.79	56,834,243.21	121,200,000.00	118,700,000.00
Other Maintenance & Operating Expenses	-5-02-99-990	13,400,859.42	4,654,172.25	20,247,827.75	24,902,000.00	21,552,000.00
SUB-TOTAL		P 128,411,619.33	P 69,605,342.94	P 79,947,157.06	P 149,552,500.00	P 144,267,500.00

CAPITAL OUTLAY

Purchase of One (1) Unit 55 inches LED TV	7611-1-07-05-020			P 50,000.00	P 50,000.00	
SUB-TOTAL				P 50,000.00	P 50,000.00	
<b>TOTAL</b>		<b>P 157,441,268.30</b>	<b>P 82,001,555.83</b>	<b>P 112,614,928.17</b>	<b>P 194,616,484.00</b>	<b>P 185,364,853.00</b>

**SPECIAL PURPOSE APPROPRIATION**

**Senior Citizens**

Personal Services

Honorarium for OSCA	7611-1-5-01-02-100	P 3,315,775.22	P 1,282,880.00	P 2,777,120.00	P 4,060,000.00	P 6,535,000.00
SUB-TOTAL		P 3,315,775.22	P 1,282,880.00	P 2,777,120.00	P 4,060,000.00	P 6,535,000.00

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3	2026		Total 6	2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5		
<u>Maintenance and Other Operating Expenses</u>						
Traveling Expenses - Local	7611-1-5-02-01-010			P 60,000.00	P 60,000.00	
Other Supplies and Materials Expenses	- 5-02-03-990	638,000.00	-	1,070,000.00	1,070,000.00	770,000.00
Other Maintenance & Operating Expenses	- 5-02-99-990	297,127,442.58	168,345,913.00	171,982,087.00	340,328,000.00	213,726,000.00
SUB-TOTAL		P 297,765,442.58	P 168,345,913.00	P 173,112,087.00	P 341,458,000.00	P 214,496,000.00
<u>Capital Outlay</u>						
Purchase of One (1) Unit Projector	7611-1-1-07-05-020		P 39,950.00			
SUB-TOTAL			P 39,950.00			
<b>TOTAL</b>		<b>P 301,121,167.80</b>	<b>P 169,628,793.00</b>	<b>P 175,889,207.00</b>	<b>P 345,518,000.00</b>	<b>P 221,031,000.00</b>

**Gender & Development Office**

Maintenance and Other Operating Expenses

Training Expenses (various)	7611-2-5-02-02-010	467,256.00	100,000.00	700,000.00	800,000.00	800,000.00
Other Supplies and Materials Expenses	- 5-02-03-990	7,968.25	10,000.00	10,000.00	20,000.00	20,000.00
Printing and Publication Expenses	-5-02-99-020		5,000.00	5,000.00	10,000.00	10,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	4,000.00	15,000.00	190,000.00	205,000.00	206,000.00
<b>TOTAL</b>		<b>P 479,224.25</b>	<b>P 130,000.00</b>	<b>P 905,000.00</b>	<b>P 1,035,000.00</b>	<b>P 1,036,000.00</b>

**OPERATION OF HOMECARE CENTER**

Maintenance and Other Operating Expenses

Traveling Expenses	7611-3-5-02-01-010			P 100,000.00	P 100,000.00	
Training Expenses- for House Parents	-5-02-02-010					P 204,750.00
Food Supplies Expenses	-5-02-03-050	P 1,121,186.25	P 981,574.12	1,318,425.88	2,300,000.00	4,000,000.00
Other Supplies and Materials Expenses	- 5-02-03-990	135,251.53	168,396.36	81,603.64	250,000.00	350,000.00
Financial Assistance for Children with Special Needs	- 5-02-99-080		258,933.00	241,067.00	500,000.00	500,000.00

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
Other MOE - CICL/CAR Programs and Activities	- 5-02-99-990	227,465.00	35,992.80	114,007.20	150,000.00	150,000.00
SUB-TOTAL		P 1,483,902.78	P 1,444,896.28	P 1,855,103.72	P 3,300,000.00	P 5,204,750.00

**OPERATION OF HOMECARE CENTER**

Capital Outlay

Purchase of One (1) Unit Branded Computer Desktop

SUB-TOTAL

**TOTAL**

7611-3-1-07-05-030	P	59,850.00				
	P	59,850.00				
	P	1,543,752.78	P 1,444,896.28	P 1,855,103.72	P 3,300,000.00	P 5,204,750.00

**Stimulation and Therapeutic Activity Center (STAC)**

Maintenance and Other Operating Expenses

Other Supplies and Materials Expenses

Other MOE - Social Enhancement Activities for

Children w/ Disability (CWD)

Other MOE- BBC for Young Adults Project

SUB-TOTAL

7611-4- 5-02-03-990	P	49,786.05		P 160,000.00	P 160,000.00	P 250,000.00
-5-02-99-990		99,995.80		150,000.00	150,000.00	283,750.00
-5-02-99-990	P		P 8,000.00	P 192,000.00	P 200,000.00	P 362,500.00
	P	149,781.85	P 8,000.00	P 502,000.00	P 510,000.00	P 896,250.00

**Stimulation and Therapeutic Activity Center (STAC)**

Capital Outlay

Purchase of Rehabilitation Equipment

Purchase of One (1) Unit Branded Laptop

SUB-TOTAL

**TOTAL**

7611-4-1-07-05-020	P	467,730.00				
- 1-07-05-030		68,900.00				
	P	536,630.00				
	P	686,411.85	P 8,000.00	P 502,000.00	P 510,000.00	P 896,250.00

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	

**Person w/ Disability Affairs Office (PDAO)**

Personal Services

Honorarium for PWD Federation	7611-5-5-01-02-100	P	520,500.00	P	225,000.00	P	315,000.00	P	540,000.00	P	540,000.00
<b>SUB-TOTAL</b>		<b>P</b>	<b>520,500.00</b>	<b>P</b>	<b>225,000.00</b>	<b>P</b>	<b>315,000.00</b>	<b>P</b>	<b>540,000.00</b>	<b>P</b>	<b>540,000.00</b>

Maintenance and Other Operating Expenses

Traveling Expenses - Local	7611-5-5-02-01-010					P	50,000.00	P	50,000.00		
Other Supplies and Materials Expenses	-5-02-03-990	P	419,103.25	P	-	P	440,000.00	P	440,000.00	P	520,000.00
Other Maintenance & Operating Expenses	-5-02-99-990	P	47,817,455.70	P	29,763,853.00	P	33,210,147.00	P	62,974,000.00	P	38,340,500.00
<b>SUB-TOTAL</b>		<b>P</b>	<b>48,236,558.95</b>	<b>P</b>	<b>29,763,853.00</b>	<b>P</b>	<b>33,700,147.00</b>	<b>P</b>	<b>63,464,000.00</b>	<b>P</b>	<b>38,860,500.00</b>
<b>TOTAL</b>		<b>P</b>	<b>48,757,058.95</b>	<b>P</b>	<b>29,988,853.00</b>	<b>P</b>	<b>34,015,147.00</b>	<b>P</b>	<b>64,004,000.00</b>	<b>P</b>	<b>39,400,500.00</b>

**Solo Parent Welfare Program**

Maintenance and Other Operating Expenses

Training Expenses - Capability Building for Solo Parent (GAD)	7611-6-5-02-02-010	P	158,760.00			P	260,000.00	P	260,000.00	P	260,000.00
Other Supplies and Materials Expenses	-5-02-03-990						190,000.00		190,000.00		70,000.00
Other Maintenance & Operating Expenses	-5-02-99-990		11,882,566.50		6,945,995.00		6,104,005.00		13,050,000.00		17,050,000.00
<b>TOTAL</b>		<b>P</b>	<b>12,041,326.50</b>	<b>P</b>	<b>6,945,995.00</b>	<b>P</b>	<b>6,554,005.00</b>	<b>P</b>	<b>13,500,000.00</b>	<b>P</b>	<b>17,380,000.00</b>
<b>GRAND TOTAL</b>		<b>P</b>	<b>522,070,210.43</b>	<b>P</b>	<b>290,148,093.11</b>	<b>P</b>	<b>332,335,390.89</b>	<b>P</b>	<b>622,483,484.00</b>	<b>P</b>	<b>470,313,353.00</b>

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	

Prepared by:

**MARIA SHEILA BAYLOSIS**  
 OIC - Designate

Approved:

**JUDITH D. FURUTA**  
 City Budget Officer

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
 City Mayor

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
Province : Cebu  
City/Municipality : Lapu-Lapu City

Calendar Year : 2026  
Office : Office of the City Veterinarian

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
CURRENT OPERATING EXPENDITURES						
<u>Personal Services</u>						
Salaries and Wages-Regular	8721-5-01-01-010 P	2,235,669.93 P	1,098,666.00 P	3,249,630.00 P	4,348,296.00 P	4,537,020.00
Personnel Economic Relief Allowance	-5-01-02-010	72,000.00	30,000.00	234,000.00	264,000.00	264,000.00
Representation Allowance	-5-01-02-020	106,875.00		114,000.00	114,000.00	114,000.00
Transportation Allowance	-5-01-02-030	106,875.00		114,000.00	114,000.00	114,000.00
Clothing/Uniform Allowance	-5-01-02-040	21,000.00	14,000.00	63,000.00	77,000.00	77,000.00
Year End Bonus	-5-01-02-140	191,103.00		362,358.00	362,358.00	378,085.00
Cash Gift	-5-01-02-150	15,000.00		55,000.00	55,000.00	55,000.00
Mid Year Bonus	-5-01-02-990	182,917.00	175,119.00	187,239.00	362,358.00	378,085.00
Medical Allowance	-5-01-02-990			77,000.00	77,000.00	77,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	268,280.39	131,839.92	389,956.08	521,796.00	544,443.00
PAG-IBIG Contributions	-5-01-03-020	6,900.00	3,000.00	23,400.00	26,400.00	26,400.00
PHILHEALTH Contributions	-5-01-03-030	40,956.17	22,441.20	74,683.80	97,125.00	100,014.00
Employees Compensation Insurance Premiums	-5-01-03-040	3,600.00	1,500.00	11,700.00	13,200.00	13,200.00
Other Personal Benefits	-5-01-04-990	60,000.00		217,415.00	217,415.00	226,851.00
Monetization of Leave Credits	-5-01-04-990	7,406.74	20,055.87	154,574.13	174,630.00	182,210.00
SUB-TOTAL		P 3,318,583.23 P	P 1,496,621.99 P	P 5,327,956.01 P	P 6,824,578.00 P	P 7,087,308.00

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City

Calendar Year : 2026  
 Office : Office of the City Veterinarian

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3	2026			2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
<u>Maintenance and Other Operating Expenses</u>						
Traveling Expenses-Local	8721-5-02-01-010 P	21,255.00 P	9,388.00 P	15,612.00 P	25,000.00 P	25,000.00
Training Expenses - Dog Population Control	-5-02-02-010	78,300.00				
Animal/Zoological Supplies Expenses	-5-02-03-040	1,316,475.00	6,926.00	1,443,074.00	1,450,000.00	1,450,000.00
Other Supplies and Materials Expenses	-5-02-03-990	301,000.95	17,258.75	202,741.25	220,000.00	220,000.00
Telephone Expenses-Mobile	-5-02-05-020	36,000.00	18,000.00	12,000.00	30,000.00	36,000.00
Environmental/Sanitary Services - Desludging	-5-02-12-010	74,250.00		300,000.00	300,000.00	300,000.00
Transportation and Delivery Expenses	-5-02-99-040					30,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	1,198,537.50	-	1,260,000.00	1,260,000.00	1,310,000.00
SUB-TOTAL		P 3,025,818.45 P	51,572.75 P	3,233,427.25 P	3,285,000.00 P	3,371,000.00
<b>GRAND TOTAL</b>		<b>P 6,344,401.68 P</b>	<b>1,548,194.74 P</b>	<b>8,561,383.26 P</b>	<b>10,109,578.00 P</b>	<b>10,458,308.00</b>

Prepared by:

Approved:

JANICE DIAZ TOGONON, DVM  
 CGDH II( City Veterinarian )

JUDITH D. FURUTA  
 City Budget Officer

HON. MA. CYNTHIA "CINDI" K. CHAN  
 City Mayor

PDF FORM 1a - Annual Budget Report, by office of Department  
 (DBM Local Budget Memorandum No. 87 dated June 9, 2023, LBP Form No. 2)

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City

Calendar Year : 2026  
 Office : Office of the City Environment and Natural Resources Office

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3	2026			2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	

CURRENT OPERATING EXPENDITURES

Personal Services

Salaries and Wages-Regular	8731-5-01-01-010 P	6,050,118.68 P	3,143,430.00 P	9,671,130.00 P	12,814,560.00 P	13,438,572.00
Personnel Economic Relief Allowance	-5-01-02-010	336,000.00	168,000.00	456,000.00	624,000.00	624,000.00
Representation Allowance	-5-01-02-020	228,000.00	114,000.00	102,000.00	216,000.00	216,000.00
Transportation Allowance	-5-01-02-030	228,000.00	114,000.00	102,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	-5-01-02-040	98,000.00	98,000.00	84,000.00	182,000.00	182,000.00
Year End Bonus	-5-01-02-140	523,530.00		1,067,880.00	1,067,880.00	1,119,881.00
Cash Gift	-5-01-02-150	70,000.00		130,000.00	130,000.00	130,000.00
Mid Year Bonus	-5-01-02-990	500,359.00	523,905.00	543,975.00	1,067,880.00	1,119,881.00
Medical Allowance	-5-01-02-990			182,000.00	182,000.00	182,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	726,014.25	377,211.60	1,160,535.40	1,537,747.00	1,612,629.00
PAG-IBIG Contributions	-5-01-03-020	32,200.00	16,600.00	45,800.00	62,400.00	62,400.00
PHILHEALTH Contributions	-5-01-03-030	104,401.54	58,734.96	251,322.04	310,057.00	322,443.00
Employees Compensation Insurance Premiums	-5-01-03-040	16,800.00	8,400.00	22,800.00	31,200.00	31,200.00
Other Personal Benefits	-5-01-04-990	280,000.00		640,728.00	640,728.00	671,929.00
Monetization of Leave Credits	-5-01-04-990	129,561.44	201,821.15	312,818.85	514,640.00	539,701.00
SUB-TOTAL		P 9,322,984.91 P	4,824,102.71 P	14,772,989.29 P	19,597,092.00 P	20,468,636.00

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3	2026			2026 Budget Year Proposed 7	
			First Semester Actual 4	Second Semester Estimates 5	Total 6		
<u>Maintenance and Other Operating Expenses</u>							
Traveling Expenses-Local	8731-5-02-01-010 P	46,212.86 P	29,750.00 P	20,250.00 P	50,000.00 P	150,000.00	
Training Exp. - Solid Waste Management	-5-02-02-010	344,489.40		350,000.00	350,000.00	350,000.00	
Agricultural & Marine Supplies Expenses	-5-02-03-100	349,715.00		350,000.00	350,000.00	500,000.00	
Other Supplies and Materials Expenses	-5-02-03-990	675,988.30	-	247,486.00	247,486.00	1,191,000.00	
Telephone Expenses - Mobile	-5-02-05-020	42,000.00	20,000.00	25,000.00	45,000.00	45,000.00	
General Services - Environmental/Sanitary Services	-5-02-12-010	177,946,797.92	71,696,814.80	178,493,169.20	250,189,984.00	250,189,984.00	
Taxes, Duties and Licenses - DENR Clearances & Permits	-5-02-16-010			300,000.00	300,000.00	500,000.00	
Transportation and Delivery Expenses	-5-02-99-040	499,200.00		500,000.00	500,000.00	1,000,000.00	
Rent Expenses	-5-02-99-050			50,000.00	50,000.00		
Other Maintenance and Operating Expenses	-5-02-99-990	2,377,267.10	572,996.00	2,477,004.00	3,050,000.00	4,800,000.00	
SUB-TOTAL			P 182,281,670.58 P	72,319,560.80 P	182,812,909.20 P	255,132,470.00 P	258,725,984.00
<u>Capital Outlay</u>							
Machinery & Equipment - Office Equipment	8731-1-07-05-020	121,000.00	-	122,500.00	122,500.00	-	
Buildings & Other Structures - Other Structures	-1-07-04-990	-	-	12,600,000.00	12,600,000.00	-	
Information & Communication Technology Equipment	-1-07-05-030	252,900.00	-	400,000.00	400,000.00	-	
SUB-TOTAL			P 373,900.00 P	- P	13,122,500.00 P	13,122,500.00 P	-
<b>GRAND TOTAL</b>			<b>P 191,978,555.49 P</b>	<b>77,143,663.51 P</b>	<b>210,708,398.49 P</b>	<b>287,852,062.00 P</b>	<b>279,194,620.00</b>

Prepared by:

**JOCELYN M. ABAYAN**  
CENRO - OIC

Reviewed by:

**JUDITH D. FURUTA**  
City Budget Officer

Approved:

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
City Mayor

PDF FORM 1a - Annual Budget Report, by office of Department  
 (DBM Local Budget Memorandum No. 87 dated June 9, 2023, LBP Form No. 2)

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City

Calendar Year : 2026  
 Office : Office of the City Engineer

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	

CURRENT OPERATING EXPENDITURES

<u>Personal Services</u>						
Salaries and Wages-Regular	8751-5-01-01-010 P	24,199,854.33 P	11,397,802.90 P	26,900,833.10 P	38,298,636.00 P	39,749,424.00
Personnel Economic Relief Allowance	-5-01-02-010	1,859,519.59	862,967.74	1,969,032.26	2,832,000.00	2,832,000.00
Representation Allowance	-5-01-02-020	420,000.00	195,000.00	225,000.00	420,000.00	420,000.00
Transportation Allowance	-5-01-02-030	420,000.00	193,000.00	227,000.00	420,000.00	420,000.00
Clothing/Uniform Allowance	-5-01-02-040	546,000.00	504,000.00	322,000.00	826,000.00	826,000.00
Year End Bonus	-5-01-02-140	2,096,663.20		3,191,553.00	3,191,553.00	3,312,452.00
Cash Gift	-5-01-02-150	384,500.00		590,000.00	590,000.00	590,000.00
Mid Year Bonus	-5-01-02-990	1,938,988.00	1,914,312.00	1,277,241.00	3,191,553.00	3,312,452.00
Medical Allowance	-5-01-02-990			826,000.00	826,000.00	826,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	2,897,706.09	1,371,533.76	3,224,302.24	4,595,836.00	4,769,931.00
PAG-IBIG Contributions	-5-01-03-020	170,600.00	84,200.00	199,000.00	283,200.00	283,200.00
PHILHEALTH Contributions	-5-01-03-030	539,800.71	269,895.81	679,309.19	949,205.00	979,411.00
Employees Compensation Insurance Premiums	-5-01-03-040	92,600.00	43,300.00	98,300.00	141,600.00	141,600.00
Other Personal Benefits	-5-01-04-990	1,500,000.00		1,914,932.00	1,914,932.00	1,987,472.00
Monetization of Leave Credits	-5-01-04-990	403,321.76	348,073.33	1,190,022.67	1,538,096.00	1,596,361.00
SUB-TOTAL		P 37,469,553.68 P	17,184,085.54 P	42,834,525.46 P	60,018,611.00 P	62,046,303.00

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
<u>Maintenance and Other Operating Expenses</u>						
Traveling Expenses-Local	8751-5-02-01-010 P	900.00		P 10,000.00 P	10,000.00 P	10,000.00
Other Supplies and Materials Expenses	-5-02-03-990	334,502.45 P	66,061.43	333,938.57	400,000.00	2,000,000.00
Telephone Expenses-Mobile	-5-02-05-020	128,000.00	53,000.00	73,000.00	126,000.00	126,000.00
Survey Expenses	-5-02-07-010	1,149,400.00		300,000.00	300,000.00	300,000.00
Repairs & Maintenance- Infrastructure Assets	-5-02-13-030	9,066,201.28	58,534.85	10,441,465.15	10,500,000.00	9,500,000.00
Repairs & Maintenance- Transportation Equipment	-5-02-13-060			500,000.00	500,000.00	
Taxes, Duties and Licenses	-5-02-16-010			200,000.00	200,000.00	
Other Maintenance and Operating Expenses	-5-02-99-990	26,919.00	24,758.00	525,242.00	550,000.00	550,000.00
SUB-TOTAL		P 10,705,922.73 P	202,354.28 P	12,383,645.72 P	12,586,000.00 P	12,486,000.00
<u>Capital Outlay</u>						
Concreting of Sitio Ibabao Pangan-an Road	8751-1-07-03-010			P 5,000,000.00 P	5,000,000.00	
Buildings & Other Structures - Buildings	-1-07-04-010			P 1,300,000.00 P	1,300,000.00	
Machinery & Equipment - Office Equipment	-1-07-05-020			80,000.00	80,000.00	
Machinery & Equipment - Construction & Heavy Equipment	-1-07-05-080			6,000,000.00	6,000,000.00	
Transportation Equipment - Motor Vehicles	-1-07-06-010			P 6,300,000.00 P	6,300,000.00	
Other Transportation Equipment	-1-07-06-990			12,000,000.00	12,000,000.00	
SUB-TOTAL				P 30,680,000.00 P	30,680,000.00	
<b>GRAND TOTAL</b>		<b>P 48,175,476.41 P</b>	<b>17,386,439.82 P</b>	<b>P 85,898,171.18 P</b>	<b>P 103,284,611.00 P</b>	<b>74,532,303.00</b>

Prepared by:

**PERLA T. AMAR**  
CGDH II

Reviewed by:

**JUDITH D. FURUTA**  
City Budget Officer

Approved:

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
City Mayor

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PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City

Calendar Year : 2026  
 Office : Office of the City Tourism

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	

CURRENT OPERATING EXPENDITURES

Personal Services

Salaries and Wages-Regular	8852-5-01-01-010		P 184,630.22	P 6,600,301.78	P 6,784,932.00	P 7,098,780.00
Personnel Economic Relief Allowance	-5-01-02-010		9,612.90	278,387.10	288,000.00	288,000.00
Representation Allowance	-5-01-02-020			114,000.00	114,000.00	114,000.00
Transportation Allowance	-5-01-02-030			114,000.00	114,000.00	114,000.00
Clothing/Uniform Allowance	-5-01-02-040		7,000.00	77,000.00	84,000.00	84,000.00
Year End Bonus	-5-01-02-140			565,411.00	565,411.00	591,565.00
Cash Gift	-5-01-02-150			60,000.00	60,000.00	60,000.00
Mid Year Bonus	-5-01-02-990		38,413.00	526,998.00	565,411.00	591,565.00
Medical Allowance	-5-01-02-990			84,000.00	84,000.00	84,000.00
Retirement and Life Insurance Premiums	-5-01-03-010		22,155.63	792,036.37	814,192.00	851,854.00
PAG-IBIG Contributions	-5-01-03-020		1,000.00	27,800.00	28,800.00	28,800.00
PHILHEALTH Contributions	-5-01-03-030		4,801.64	156,946.36	161,748.00	167,928.00
Employees Compensation Insurance Premiums	-5-01-03-040		500.00	13,900.00	14,400.00	14,400.00
Other Personal Benefits	-5-01-04-990			339,247.00	339,247.00	354,939.00
Monetization of Leave Credits	-5-01-04-990			272,487.00	272,487.00	285,092.00
SUB-TOTAL			P 268,113.39	P 10,022,514.61	P 10,290,628.00	P 10,728,923.00

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PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURES

Region : Region VII - CV  
 Province : Cebu  
 City/Municipality : Lapu-Lapu City

Calendar Year : 2026  
 Office : Office of the City Tourism

Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3				2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
<u>Maintenance and Other Operating Expenses</u>						
Training Expenses	8852-5-02-02-010					P 810,000.00
Other Supplies and Materials Expenses	-5-02-03-990	1,069,044.00	564,875.00	1,505,125.00	2,070,000.00	2,070,000.00
Telephone Expenses-Mobile	-5-02-05-020	9,000.00		30,000.00	30,000.00	30,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	26,727,858.45	13,825,331.00	16,985,669.00	30,811,000.00	40,050,000.00
SUB-TOTAL		P 27,805,902.45	P 14,390,206.00	P 18,520,794.00	P 32,911,000.00	P 42,960,000.00
<u>Capital Outlay</u>						
Furniture and Fixtures	8852-1-07-07-010	P 54,900.00				
Machinery & Equipment - Office Equipment	-1-07-05-020			P 500,000.00	P 500,000.00	
Machinery & Equipment - ICT Equipment	-1-07-05-030			60,000.00	60,000.00	
SUB-TOTAL		P 54,900.00		P 560,000.00	P 560,000.00	
<b>GRAND TOTAL</b>		<b>P 27,860,802.45</b>	<b>P 14,658,319.39</b>	<b>P 29,103,308.61</b>	<b>P 43,761,628.00</b>	<b>P 53,688,923.00</b>

Prepared by:

Approved:

**GARRY B. LAO**  
 City Tourism Officer - Designate

**JUDITH D. FURUTA**  
 City Budget Officer

**HON. MA. CYNTHIA "CINDI" K. CHAN**  
 City Mayor



