

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	
Machinery & Equipment - Other Machinery & Equipment	-1-07-05-990	700,000.00				
Transportation Equipment - Other Transportation Equipment	-1-07-06-990	-	-	5,000,000.00	5,000,000.00	10,000,000.00
Sub Total						
Total		P 383,694,720.00		P 362,363,778.00	P 362,363,778.00	P 383,711,657.00
GRAND TOTAL		P 390,169,720.00		P 362,363,778.00	P 362,363,778.00	P 404,761,657.00
		P 1,692,159,413.10	P 590,098,720.19	P 1,531,107,903.81	P 2,121,577,624.00	P 2,225,080,783.00

Prepared by:

ATTY. MISAELLEE M. TEJANO
CGDH II

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 : City Vice Mayor's Office

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	
CURRENT OPERATING EXPENDITURES						
<u>Personal Services</u>						
Salaries and Wages-Regular	1016-5-01-01-010 P	6,142,684.92 P	2,619,090.31 P	4,202,441.69 P	6,821,532.00 P	7,138,608.00
Personnel Economic Relief Allowance	-5-01-02-010	336,000.00	180,193.54	179,806.46	360,000.00	360,000.00
Representation Allowance	-5-01-02-020	138,000.00	69,000.00	69,000.00	138,000.00	138,000.00
Transportation Allowance	-5-01-02-030	138,000.00	69,000.00	69,000.00	138,000.00	138,000.00
Clothing/Uniform Allowance	-5-01-02-040	98,000.00	91,000.00	14,000.00	105,000.00	105,000.00
Year End Bonus	-5-01-02-140	524,618.00		568,461.00	568,461.00	594,884.00
Cash Gift	-5-01-02-150	70,000.00		75,000.00	75,000.00	75,000.00
Mid Year Bonus	-5-01-02-990	502,708.00	451,180.00	117,281.00	568,461.00	594,884.00
Medical Allowance	-5-01-02-990			105,000.00	105,000.00	105,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	516,548.83	239,008.59	579,575.41	818,584.00	856,633.00
PAG-IBIG Contributions	-5-01-03-020	29,900.00	17,000.00	19,000.00	36,000.00	36,000.00
PHILHEALTH Contributions	-5-01-03-030	98,874.92	49,614.78	102,027.22	151,642.00	156,740.00
Employees Compensation Insurance Premiums	-5-01-03-040	15,600.00	8,600.00	9,400.00	18,000.00	18,000.00
Other Personal Benefits	-5-01-04-990	280,000.00		341,077.00	341,077.00	356,931.00
Monetization of Leave Credits	-5-01-04-990	150,878.76	135,170.00	138,787.00	273,957.00	286,691.00
SUB-TOTAL		P 9,041,813.43 P	P 3,928,857.22 P	P 6,589,856.78 P	P 10,518,714.00 P	P 10,960,371.00

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	
<u>Maintenance and Other Operating Expenses</u>						
Traveling Expenses-Local	1016-5-02-01-010			P 500,000.00	P 500,000.00	P 500,000.00
Traveling Expenses- Foreign	-5-02-01-020	P 142,014.36		500,000.00	500,000.00	500,000.00
Training Expenses	-5-02-02-010	129,965.00	P 74,816.00	25,184.00	100,000.00	300,000.00
Other Supplies and Materials Expenses	-5-02-03-990	161,626.87	-	200,000.00	200,000.00	290,000.00
Telephone Expenses-Mobile	-5-02-05-020	60,000.00	30,000.00	6,000.00	36,000.00	60,000.00
Printing and Publication Expenses	-5-02-99-020			5,000.00	5,000.00	5,000.00
Membership Dues & Contribution to Organization	-5-02-99-060			50,000.00	50,000.00	50,000.00
Donations	-5-02-99-080	100,000.00	320,000.00	180,000.00	500,000.00	1,000,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	1,070.50		10,000.00	10,000.00	50,000.00
Other MOE- Meetings and Conferences	-5-02-99-990			50,000.00	50,000.00	100,000.00
SUB-TOTAL		P 594,676.73	P 424,816.00	P 1,526,184.00	P 1,951,000.00	P 2,855,000.00
<u>Capital Outlay</u>						
Machinery & Equipment - ICT Equipment (various)	1016-1-07-05-030	P 59,950.00		P 60,000.00	P 60,000.00	
SUB-TOTAL		P 59,950.00	P -	P 60,000.00	P 60,000.00	P -
GRAND TOTAL		P 9,696,440.16	P 4,353,673.22	P 8,176,040.78	P 12,529,714.00	P 13,815,371.00

Prepared by:

CELEDONIO B. SITOY, MD
City Vice Mayor

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 : Internal Audit Office

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	

CURRENT OPERATING EXPENDITURES

Personal Services

Salaries and Wages-Regular	1018-5-01-01-010 P	4,204,972.13 P	1,287,690.79 P	3,493,925.21 P	4,781,616.00 P	4,850,208.00
Personnel Economic Relief Allowance	-5-01-02-010	96,000.00	32,000.00	88,000.00	120,000.00	120,000.00
Representation Allowance	-5-01-02-020	216,000.00	60,500.00	155,500.00	216,000.00	216,000.00
Transportation Allowance	-5-01-02-030	216,000.00	60,500.00	155,500.00	216,000.00	216,000.00
Clothing/Uniform Allowance	-5-01-02-040	28,000.00	21,000.00	14,000.00	35,000.00	35,000.00
Year End Bonus	-5-01-02-140	359,568.00		398,468.00	398,468.00	404,184.00
Cash Gift	-5-01-02-150	20,000.00		25,000.00	25,000.00	25,000.00
Mid Year Bonus	-5-01-02-990	343,948.00	228,209.00	170,259.00	398,468.00	404,184.00
Medical Allowance	-5-01-02-990			35,000.00	35,000.00	35,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	504,596.65	154,522.89	419,271.11	573,794.00	582,025.00
PAG-IBIG Contributions	-5-01-03-020	9,200.00	3,000.00	9,000.00	12,000.00	12,000.00
PHILHEALTH Contributions	-5-01-03-030	85,590.11	26,180.25	81,777.75	107,958.00	109,961.00
Employees Compensation Insurance Premiums	-5-01-03-040	4,800.00	1,600.00	4,400.00	6,000.00	6,000.00
Other Personal Benefits	-5-01-04-990	80,000.00		239,081.00	239,081.00	242,511.00
Monetization of Leave Credits	-5-01-04-990	165,757.83		192,032.00	192,032.00	194,788.00
SUB-TOTAL		P 6,334,432.72 P	1,875,202.93 P	5,481,214.07 P	7,356,417.00 P	7,452,861.00

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 : Internal Audit Office

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	
<u>Maintenance and Other Operating Expenses</u>						
Other Supplies and Materials Expenses	1018-5-02-03-990	P 43,998.50	P 6,810.55	P 41,189.45	P 48,000.00	P 48,000.00
Telephone Expenses-Mobile	-5-02-05-020	66,000.00	18,000.00	36,000.00	54,000.00	66,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	11,925.00	3,387.50	14,612.50	18,000.00	18,000.00
SUB-TOTAL		P 121,923.50	P 28,198.05	P 91,801.95	P 120,000.00	P 132,000.00
<u>Capital Outlay</u>						
Purchase of One (1) Unit Laptop	1018-1-07-05-030			P 80,000.00	P 80,000.00	
SUB-TOTAL				P 80,000.00	P 80,000.00	
GRAND TOTAL		P 6,456,356.22	P 1,903,400.98	P 5,653,016.02	P 7,556,417.00	P 7,584,861.00

Prepared by:

Reviewed by:

Approved:

ATTY. MISAELLEE M. TEJANO
 CGDH II

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 Sangguniang Panlungsod

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	

CURRENT OPERATING EXPENDITURES

Personal Services

Salaries and Wages-Regular	1021-5-01-01-010 P	26,011,927.78 P	13,771,851.39 P	17,532,572.61 P	31,304,424.00 P	32,967,588.00
Personnel Economic Relief Allowance	-5-01-02-010	1,067,266.66	500,800.00	723,200.00	1,224,000.00	1,224,000.00
Representation Allowance	-5-01-02-020	1,434,500.00	741,000.00	855,000.00	1,596,000.00	1,596,000.00
Transportation Allowance	-5-01-02-030	1,434,500.00	741,000.00	855,000.00	1,596,000.00	1,596,000.00
Clothing/Uniform Allowance	-5-01-02-040	301,000.00	301,000.00	56,000.00	357,000.00	357,000.00
Year End Bonus	-5-01-02-140	2,277,866.00		2,608,702.00	2,608,702.00	2,747,299.00
Cash Gift	-5-01-02-150	225,000.00		255,000.00	255,000.00	255,000.00
Mid Year Bonus	-5-01-02-990	2,052,557.00	2,248,271.00	360,431.00	2,608,702.00	2,747,299.00
Medical Allowance	-5-01-02-990			357,000.00	357,000.00	357,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	2,922,845.37	1,513,173.76	2,243,357.24	3,756,531.00	3,956,111.00
PAG-IBIG Contributions	-5-01-03-020	88,400.00	43,200.00	79,200.00	122,400.00	122,400.00
PHILHEALTH Contributions	-5-01-03-030	378,808.22	218,359.30	383,726.70	602,086.00	609,521.00
Employees Compensation Insurance Premiums	-5-01-03-040	52,100.00	24,200.00	37,000.00	61,200.00	61,200.00
Other Personal Benefits	-5-01-04-990	860,000.00		1,565,221.00	1,565,221.00	1,648,379.00
Monetization of Leave Credits	-5-01-04-990	513,219.45	438,672.03	818,531.97	1,257,204.00	1,323,998.00
SUB-TOTAL		P 39,619,990.48 P	20,541,527.48 P	28,729,942.52 P	49,271,470.00 P	51,568,795.00

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 Sangguniang Panlungsod

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	
<u>Maintenance and Other Operating Expenses</u>						
Traveling Expenses-Local	1021-5-02-01-010 P	301,973.00 P	24,000.00 P	976,000.00 P	1,000,000.00 P	2,000,000.00
Traveling Expenses-Foreign	-5-02-01-020	999,412.52		1,000,000.00	1,000,000.00	2,000,000.00
Training Expenses	-5-02-02-010	2,779,878.48	550,284.00	1,699,716.00	2,250,000.00	2,250,000.00
Other Supplies and Materials Expenses	-5-02-03-990	290,391.59	89,553.75	460,446.25	550,000.00	550,000.00
Other Supplies and Materials Exp. - for Sports	-5-02-03-990	2,491,070.00		2,500,000.00	2,500,000.00	
Other Supplies and Materials Exp. - Office Chairs and Tables	-5-02-03-990	326,700.00		2,500,000.00	2,500,000.00	
Telephone Expenses-Mobile	-5-02-05-020	528,500.00	273,000.00	327,000.00	600,000.00	600,000.00
Membership Dues and Contributions to Organization	-5-02-99-060	25,200.00		500,000.00	500,000.00	500,000.00
Donation	-5-02-99-080					3,800,000.00
Financial Aid to PCL	-5-02-99-080	3,400,000.00	1,500,000.00	1,500,000.00	3,000,000.00	3,000,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	9,989.55	10,000.00	-	10,000.00	20,000.00
Other MOE -Meetings and Conferences	-5-02-99-990	797,872.52	375,472.57	1,374,527.43	1,750,000.00	1,750,000.00
SUB-TOTAL		P 11,950,987.66 P	2,822,310.32 P	12,837,689.68 P	15,660,000.00 P	16,470,000.00

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 Sangguniang Panlungsod

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	
<u>Capital Outlay</u>						
Audio and Video System	1021-1-07-05-020			P 1,500,000.00	P 1,500,000.00	
Office Furniture and Fixtures	-1-07-05-020			500,000.00	500,000.00	
Purchase of Six (6) Units Laptop	-1-07-05-030			420,000.00	420,000.00	
SUB-TOTAL				P 2,420,000.00	P 2,420,000.00	
GRAND TOTAL		P 51,570,978.14	P 23,363,837.80	43,987,632.20	67,351,470.00	P 68,038,795.00

Prepared by:

CELEDONIO B. SITOY, MD
 City Vice- Mayor

Reviewed by:

JUDITH D. FURUTA
 City Budget Officer

Approved:

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 Secretary to the Sangguniang Panlungsod

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	
CURRENT OPERATING EXPENDITURES						
Personal Services						
Salaries and Wages-Regular	1022-5-01-01-010	P 8,180,789.31	P 4,077,490.35	P 9,787,933.65	P 13,865,424.00	P 14,483,820.00
Personnel Economic Relief Allowance	-5-01-02-010	486,000.00	225,483.87	566,516.13	792,000.00	792,000.00
Representation Allowance	-5-01-02-020	318,000.00	159,000.00	147,000.00	306,000.00	318,000.00
Transportation Allowance	-5-01-02-030	318,000.00	159,000.00	147,000.00	306,000.00	318,000.00
Clothing/Uniform Allowance	-5-01-02-040	147,000.00	133,000.00	98,000.00	231,000.00	231,000.00
Year End Bonus	-5-01-02-140	697,625.70		1,155,452.00	1,155,452.00	1,206,985.00
Cash Gift	-5-01-02-150	98,500.00		165,000.00	165,000.00	165,000.00
Mid Year Bonus	-5-01-02-990	686,701.00	686,950.00	468,502.00	1,155,452.00	1,206,985.00
Medical Allowance	-5-01-02-990			231,000.00	231,000.00	231,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	981,694.72	489,298.84	1,174,552.16	1,663,851.00	1,738,059.00
PAG-IBIG Contributions	-5-01-03-020	46,400.00	22,400.00	56,800.00	79,200.00	79,200.00
PHILHEALTH Contributions	-5-01-03-030	179,877.95	98,113.72	240,646.28	338,760.00	350,021.00
Employees Compensation Insurance Premiums	-5-01-03-040	24,300.00	11,200.00	28,400.00	39,600.00	39,600.00
Other Personal Benefits	-5-01-04-990	380,000.00		693,271.00	693,271.00	726,125.00
Monetization of Leave Credits	-5-01-04-990	263,714.20	305,923.39	250,920.61	556,844.00	581,679.00
SUB-TOTAL		P 12,808,602.88	P 6,367,860.17	P 15,210,993.83	P 21,578,854.00	P 22,467,474.00

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	
<u>Maintenance and Other Operating Expenses</u>						
Traveling Expenses-Local						
Training Expenses	1022-5-02-01-010		P 3,600.00	P 11,400.00	P 15,000.00	15,000.00
Other Supplies and Materials Expenses	-5-02-02-010					18,000.00
Postage and Courier Services	-5-02-03-990			10,000.00	10,000.00	50,000.00
Telephone Expenses-Mobile	-5-02-05-010	P 8,000.00		15,000.00	15,000.00	15,000.00
Advertising Expenses	-5-02-05-020	96,000.00	48,000.00	30,000.00	78,000.00	96,000.00
Printing and Publication Expenses	-5-02-99-010	70,560.00		500,000.00	500,000.00	500,000.00
Other Maintenance and Operating Expenses	-5-02-99-020			5,000.00	5,000.00	5,000.00
Other MOE - Research and Codification	-5-02-99-990			30,000.00	30,000.00	30,000.00
Other MOE - System Maintenance	-5-02-99-990	2,999,800.00				
SUB-TOTAL	-5-02-99-990			750,000.00	750,000.00	750,000.00
		P 3,174,360.00	P 51,600.00	P 1,351,400.00	P 1,403,000.00	P 1,479,000.00
<u>Capital Outlay</u>						
Machinery & Equipment - Office Equipment (various)						
Purchase of One (1) Unit Service Vehicle	1022-1-07-05-020	P 300,000.00		P 70,000.00	70,000.00	
SUB-TOTAL	-1-07-06-010	1,198,450.00				
		P 1,498,450.00	P -	P 70,000.00	P 70,000.00	-
GRAND TOTAL		P 17,481,412.88	P 6,419,460.17	P 16,632,393.83	P 23,051,854.00	P 23,946,474.00

Prepared by:

MYRA A. YCONG
Secretary to the Sangguniang Panlungsod

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 Administrator

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	
CURRENT OPERATING EXPENDITURES						
<u>Personal Services</u>						
Salaries and Wages-Regular	1031-5-01-01-010 P	5,527,337.16 P	3,306,102.00 P	4,009,110.00 P	7,315,212.00 P	7,623,324.00
Personnel Economic Relief Allowance	-5-01-02-010	316,000.00	168,000.00	216,000.00	384,000.00	384,000.00
Representation Allowance	-5-01-02-020	224,500.00	148,375.00	169,625.00	318,000.00	318,000.00
Transportation Allowance	-5-01-02-030	224,500.00	148,375.00	169,625.00	318,000.00	318,000.00
Clothing/Uniform Allowance	-5-01-02-040	91,000.00	98,000.00	14,000.00	112,000.00	112,000.00
Year End Bonus	-5-01-02-140	551,017.00		609,601.00	609,601.00	635,277.00
Cash Gift	-5-01-02-150	70,000.00		80,000.00	80,000.00	80,000.00
Mid Year Bonus	-5-01-02-990	436,492.00	551,017.00	58,584.00	609,601.00	635,277.00
Medical Allowance	-5-01-02-990			112,000.00	112,000.00	112,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	490,966.21	308,084.40	569,740.60	877,825.00	914,799.00
PAG-IBIG Contributions	-5-01-03-020	28,000.00	15,600.00	22,800.00	38,400.00	38,400.00
PHILHEALTH Contributions	-5-01-03-030	118,697.66	79,184.46	94,624.54	173,809.00	178,231.00
Employees Compensation Insurance Premiums	-5-01-03-040	14,600.00	7,800.00	11,400.00	19,200.00	19,200.00
Other Personal Benefits	-5-01-04-990	280,000.00		365,761.00	365,761.00	388,401.00
Monetization of Leave Credits	-5-01-04-990	124,442.41	225,860.39	67,922.61	293,783.00	306,158.00
SUB-TOTAL		P 8,497,552.44 P	5,056,398.25 P	6,570,793.75 P	11,627,192.00 P	12,063,067.00

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 Administrator

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	
<u>Maintenance and Other Operating Expenses</u>						
Traveling Expenses-Local	1031-5-02-01-010			P 20,000.00 P	20,000.00 P	20,000.00
Other Supplies and Materials Expenses	-5-02-03-990 P	21,044.19 P	17,100.20	12,899.80	30,000.00	44,000.00
Postage and Courier Services	-5-02-05-010	155.00	1,284.00	3,716.00	5,000.00	5,000.00
Telephone Expenses- Mobile	-5-02-05-020	66,000.00	54,000.00	42,000.00	96,000.00	96,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	5,650.00	8,400.00	1,600.00	10,000.00	12,000.00
Other MOE- Meetings and Conferences	-5-02-99-990	15,245.75	13,262.35	16,737.65	30,000.00	33,000.00
SUB-TOTAL		P 108,094.94 P	94,046.55 P	96,953.45 P	191,000.00 P	210,000.00
<u>Capital Outlay</u>						
Purchase of One (1) Unit Android Television	1031-1-07-05-020 P	72,500.00				
		P 72,500.00 P	- P	- P	- P	-
GRAND TOTAL		P 8,678,147.38 P	5,150,444.80 P	6,667,747.20 P	11,818,192.00 P	12,273,067.00

Prepared by:

ATTY. DANILO E. ALMENDRAS
CGDH II (City Administrator)

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 Human Resource Management and Development

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	1032-5-01-01-010 P	3,629,538.53 P	1,999,449.26 P	6,755,402.74 P	8,754,852.00 P	9,163,548.00
Personnel Economic Relief Allowance	-5-01-02-010	210,000.00	115,783.87	340,216.13	456,000.00	456,000.00
Representation Allowance	-5-01-02-020	216,000.00	108,000.00	108,000.00	216,000.00	216,000.00
Transportation Allowance	-5-01-02-030	216,000.00	108,000.00	108,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	-5-01-02-040	63,000.00	70,000.00	63,000.00	133,000.00	133,000.00
Year End Bonus	-5-01-02-140	322,897.00		729,571.00	729,571.00	763,629.00
Cash Gift	-5-01-02-150	45,000.00		95,000.00	95,000.00	95,000.00
Mid Year Bonus	-5-01-02-990	309,078.00	338,697.00	390,874.00	729,571.00	763,629.00
Medical Allowance	-5-01-02-990			133,000.00	133,000.00	133,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	435,544.63	240,142.76	810,439.24	1,050,582.00	1,099,626.00
PAG-IBIG Contributions	-5-01-03-020	20,100.00	11,600.00	34,000.00	45,600.00	45,600.00
PHILHEALTH Contributions	-5-01-03-030	77,713.29	46,863.59	164,132.41	210,996.00	218,766.00
Employees Compensation Insurance Premiums	-5-01-03-040	10,600.00	5,800.00	17,000.00	22,800.00	22,800.00
Other Personal Benefits	-5-01-04-990	180,000.00		437,743.00	437,743.00	458,178.00
Monetization of Leave Credits	-5-01-04-990	149,420.04	58,979.10	292,620.90	351,600.00	368,014.00
SUB-TOTAL		P 5,884,891.49 P	3,103,315.58 P	10,478,999.42 P	13,582,315.00 P	14,152,790.00

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 Human Resource Management and Development

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	1032-5-02-01-010 P	99,800.00 P	36,500.00 P	63,500.00 P	100,000.00 P	100,000.00
Training Expenses	-5-02-02-010	3,700,385.81	2,019,530.62	1,980,469.38	4,000,000.00	4,200,000.00
Training Expenses - Capability Development (GAD)	-5-02-02-010	1,181,330.00	12,000.00	1,488,000.00	1,500,000.00	1,500,000.00
Other Supplies and Materials Expenses	-5-02-03-990	14,335.03	19,795.30	45,204.70	65,000.00	35,000.00
Telephone Expenses- Mobile	-5-02-05-020	84,000.00	45,000.00	9,000.00	54,000.00	66,000.00
Other Maintenance & Operating Expenses	-5-02-99-990	51,631,896.50	25,769.30	1,204,230.70	1,230,000.00	1,530,000.00
SUB-TOTAL		P 56,711,747.34 P	2,158,595.22 P	4,790,404.78 P	6,949,000.00 P	7,431,000.00
<u>Capital Outlay</u>						
Purchase of Ten (10) Units Mid-Range Desktop	1032-1-07-05-030			P 600,000.00 P	600,000.00	
Purchase of Two (2) Units Dot Matrix Printer for payroll making	-1-07-05-030			94,000.00	94,000.00	
SUB-TOTAL		P - P	- P	P 694,000.00 P	694,000.00 P	-
GRAND TOTAL		P 62,596,638.83 P	5,261,910.80 P	P 15,963,404.20 P	21,225,315.00 P	21,583,790.00

Prepared by:

Reviewed by:

Approved:

ATTY. MARIO DENNIS A. CALVO
 CGDH II

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 Planning and Development Officer

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						
<u>Personal Services</u>						
Salaries and Wages-Regular	1041-5-01-01-010 P	7,894,028.40 P	4,023,140.36 P	10,166,715.64 P	14,189,856.00 P	14,883,720.00
Personnel Economic Relief Allowance	-5-01-02-010	388,360.70	197,786.75	594,213.25	792,000.00	792,000.00
Representation Allowance	-5-01-02-020	114,000.00	57,000.00	159,000.00	216,000.00	216,000.00
Transportation Allowance	-5-01-02-030	114,000.00	57,000.00	159,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	-5-01-02-040	112,000.00	119,000.00	112,000.00	231,000.00	231,000.00
Year End Bonus	-5-01-02-140	672,574.00		1,182,488.00	1,182,488.00	1,240,310.00
Cash Gift	-5-01-02-150	80,000.00		165,000.00	165,000.00	165,000.00
Mid Year Bonus	-5-01-02-990	642,657.00	701,533.00	480,955.00	1,182,488.00	1,240,310.00
Medical Allowance	-5-01-02-990			231,000.00	231,000.00	231,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	947,609.73	483,763.13	1,219,019.87	1,702,783.00	1,786,047.00
PAG-IBIG Contributions	-5-01-03-020	37,100.00	19,800.00	59,400.00	79,200.00	79,200.00
PHILHEALTH Contributions	-5-01-03-030	171,190.70	96,933.30	247,121.70	344,055.00	357,763.00
Employees Compensation Insurance Premiums	-5-01-03-040	19,400.00	9,900.00	29,700.00	39,600.00	39,600.00
Other Personal Benefits	-5-01-04-990	320,000.00		709,493.00	709,493.00	744,186.00
Monetization of Leave Credits	-5-01-04-990	106,448.28	40,309.43	529,563.57	569,873.00	597,739.00
SUB-TOTAL		P 11,619,368.81 P	5,806,165.97 P	16,044,670.03 P	21,850,836.00 P	22,819,875.00

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 Planning and Development Officer

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	1041-5-02-01-010 P	8,100.00		P 40,000.00	P 40,000.00	P 40,000.00
Other Supplies and Materials Expenses	-5-02-03-990	18,248.30	11,703.95	288,296.05	300,000.00	78,000.00
Postage and Courier Services	-5-02-05-010		1,000.00	1,000.00	2,000.00	2,000.00
Telephone Expenses-Mobile	-5-02-05-020	36,000.00	18,000.00	36,000.00	54,000.00	66,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	7,036,097.25	34,429.15	5,891,195.85	5,925,625.00	7,270,000.00
SUB-TOTAL		P 7,098,445.55	P 65,133.10	P 6,256,491.90	P 6,321,625.00	P 7,456,000.00
<u>Capital Outlay</u>						
Machinery & Equipment - Office Equipment (various)	1041-1-07-05-020 P	241,700.00				
SUB-TOTAL		P 241,700.00	P -	P -	P -	P -
GRAND TOTAL		P 18,959,514.36	P 5,871,299.07	P 22,301,161.93	P 28,172,461.00	P 30,275,875.00

Prepared by:

Reviewed by:

Approved:

PERLA T. AMAR
CGDH II

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 Civil Registrar

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	1051-5-01-01-010 P	4,327,812.90 P	2,679,330.00 P	4,010,394.00 P	6,689,724.00 P	6,987,024.00
Personnel Economic Relief Allowance	-5-01-02-010	293,892.15	156,000.00	252,000.00	408,000.00	408,000.00
Representation Allowance	-5-01-02-020	122,500.00	108,000.00	108,000.00	216,000.00	216,000.00
Transportation Allowance	-5-01-02-030	122,500.00	108,000.00	108,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	-5-01-02-040	84,000.00	91,000.00	28,000.00	119,000.00	119,000.00
Year End Bonus	-5-01-02-140	463,435.00		557,477.00	557,477.00	582,252.00
Cash Gift	-5-01-02-150	82,000.00		85,000.00	85,000.00	85,000.00
Mid Year Bonus	-5-01-02-990	336,197.00	446,555.00	110,922.00	557,477.00	582,252.00
Medical Allowance	-5-01-02-990			119,000.00	119,000.00	119,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	519,733.34	321,519.60	481,247.40	802,767.00	838,443.00
PAG-IBIG Contributions	-5-01-03-020	28,100.00	15,600.00	25,200.00	40,800.00	40,800.00
PHILHEALTH Contributions	-5-01-03-030	94,423.84	63,811.62	95,556.38	159,368.00	164,353.00
Employees Compensation Insurance Premiums	-5-01-03-040	14,800.00	7,800.00	12,600.00	20,400.00	20,400.00
Other Personal Benefits	-5-01-04-990	260,000.00		334,486.00	334,486.00	349,352.00
Monetization of Leave Credits	-5-01-04-990	111,247.11	124,231.86	144,431.14	268,663.00	280,603.00
SUB-TOTAL		P 6,860,641.34 P	4,121,848.08 P	6,472,313.92 P	10,594,162.00 P	11,008,479.00

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 Civil Registrar

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	1051-5-02-01-010 P	81,800.00 P	31,500.00 P	68,500.00 P	100,000.00 P	100,000.00
Non-Accountable Form Expenses - Municipal Forms	-5-02-03-030			350,000.00	350,000.00	50,000.00
Other Supplies and Materials Expenses	-5-02-03-990	54,972.35	30,911.40	19,088.60	50,000.00	100,000.00
Postage and Courier Services	-5-02-05-010			50,000.00	50,000.00	50,000.00
Telephone Expenses-Mobile	-5-02-05-020	43,500.00	33,000.00	21,000.00	54,000.00	66,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	26,813.75	11,020.00	18,980.00	30,000.00	30,000.00
Other MOE- Civil Registration Activities (GAD)	-5-02-99-990	44,400.00	52,500.00	7,500.00	60,000.00	70,000.00
SUB-TOTAL		P 251,486.10 P	P 158,931.40 P	P 535,068.60 P	P 694,000.00 P	P 466,000.00
<u>Capital Outlay</u>						
Machinery & Equipment - ICT Equipment	1051-1-07-05-030			P 140,000.00 P	140,000.00	
SUB-TOTAL				P 140,000.00 P	140,000.00	
GRAND TOTAL		P 7,112,127.44 P	P 4,280,779.48 P	P 7,147,382.52 P	P 11,428,162.00 P	P 11,474,479.00

Prepared by:

MELISSA P. AUGUSTO
CGDH-II

Reviewed by:

JUDITH D. FURUTA
City Budget Officer

Approved:

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 General 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

Personal Services

Salaries and Wages-Regular	1061-5-01-01-010 P	10,564,572.04 P	5,532,684.83 P	8,528,783.17 P	14,061,468.00 P	14,629,884.00
Personnel Economic Relief Allowance	-5-01-02-010	430,265.94	220,000.00	500,000.00	720,000.00	720,000.00
Representation Allowance	-5-01-02-020	330,000.00	165,000.00	153,000.00	318,000.00	318,000.00
Transportation Allowance	-5-01-02-030	330,000.00	165,000.00	153,000.00	318,000.00	318,000.00
Clothing/Uniform Allowance	-5-01-02-040	126,000.00	126,000.00	84,000.00	210,000.00	210,000.00
Year End Bonus	-5-01-02-140	913,021.00		1,171,789.00	1,171,789.00	1,219,157.00
Cash Gift	-5-01-02-150	90,000.00		150,000.00	150,000.00	150,000.00
Mid Year Bonus	-5-01-02-990	872,284.00	931,955.00	239,834.00	1,171,789.00	1,219,157.00
Medical Allowance	-5-01-02-990			210,000.00	210,000.00	210,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	1,267,482.74	663,922.18	1,023,453.82	1,687,376.00	1,755,587.00
PAG-IBIG Contributions	-5-01-03-020	41,200.00	22,000.00	50,000.00	72,000.00	72,000.00
PHILHEALTH Contributions	-5-01-03-030	226,660.26	122,092.97	216,815.03	338,908.00	350,474.00
Employees Compensation Insurance Premiums	-5-01-03-040	21,500.00	11,000.00	25,000.00	36,000.00	36,000.00
Other Personal Benefits	-5-01-04-990	360,000.00		703,073.00	703,073.00	731,495.00
Monetization of Leave Credits	-5-01-04-990	347,650.48	379,232.14	185,484.86	564,717.00	587,545.00
SUB-TOTAL		P 15,920,636.46 P	P 8,338,887.12 P	P 13,394,232.88 P	P 21,733,120.00 P	22,527,299.00

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 General Services

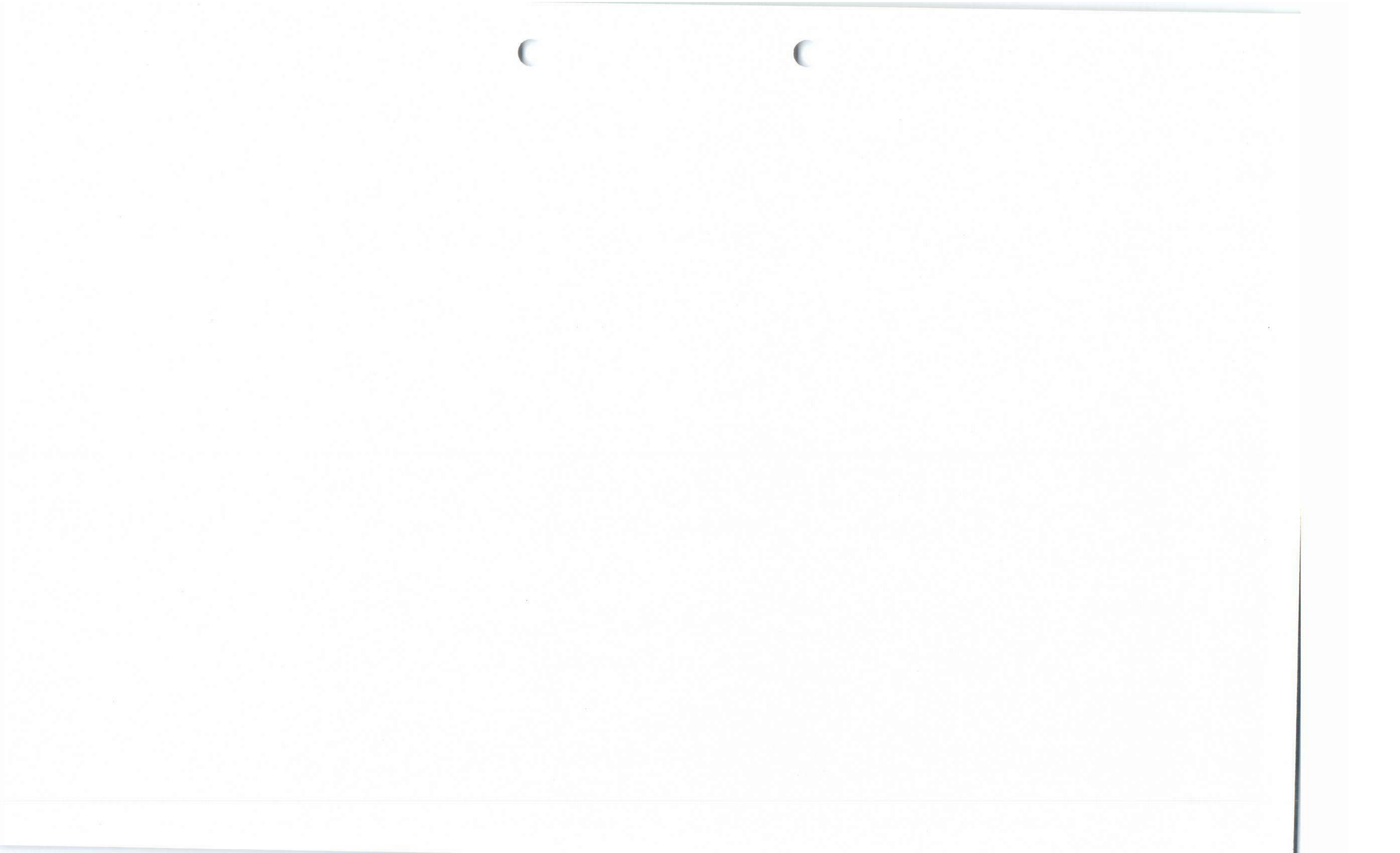
Object of Expenditures 1	Account Code 2	2024 Past Year Actual 3	2026			2026 Budget Year Proposed 7
			First Semester Actual 4	Second Semester Estimates 5	Total 6	
<u>Maintenance & Other Operating Expenses</u>						
Traveling Expenses-Local	1061-5-02-01-010 P	97,200.00 P	21,600.00 P	103,400.00 P	125,000.00 P	125,000.00
Office Supplies Expenses	-5-02-03-010	15,989,283.06	6,496,650.24	8,503,349.76	15,000,000.00	16,500,000.00
Fuel, Oil and Lubricants Expenses	-5-02-03-090	45,102,329.76	18,559,600.00	31,440,400.00	50,000,000.00	50,000,000.00
Other Supplies and Materials Expenses	-5-02-03-990	566,188.60	135,156.38	464,843.62	600,000.00	600,000.00
Water Expenses	-5-02-04-010	921,374.39	439,292.78	310,707.22	750,000.00	750,000.00
Electricity Expenses	-5-02-04-020	196,692,282.86	81,622,081.55	96,083,798.45	177,705,880.00	183,035,000.00
Telephone Expenses	-5-02-05-020	4,561,866.40	1,714,042.88	2,785,957.12	4,500,000.00	4,500,000.00
Telephone Expenses-Mobile	-5-02-05-020	102,000.00	51,000.00	27,000.00	78,000.00	96,000.00
Internet Subscription Expenses	-5-02-05-030	3,886,186.05	2,463,132.97	36,867.03	2,500,000.00	3,000,000.00
Environmental/Sanitary Services - Desludging	-5-02-12-010	3,014,657.00	749,916.00	2,750,084.00	3,500,000.00	4,000,000.00
Repairs and Maintenance - Buildings & Other Structures	-5-02-13-040	4,993,704.16	1,663,864.82	3,836,135.18	5,500,000.00	5,500,000.00
Repairs and Maintenance - Machinery & Equipment	-5-02-13-050	4,398,939.87	2,012,905.00	2,987,095.00	5,000,000.00	5,000,000.00
Repairs and Maintenance -Transportation Equipment	-5-02-13-060	13,595,998.77	3,890,020.83	8,109,979.17	12,000,000.00	15,000,000.00
Repairs and Maintenance - Furnitures & Fixtures	-5-02-13-070					1,000,000.00

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 General 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	
Taxes, Duties and Licenses	-5-02-16-010	1,508,329.75	267,607.75	32,392.25	300,000.00	400,000.00
Insurance Expenses	-5-02-16-030	8,894,332.90	1,903,559.78	7,096,440.22	9,000,000.00	9,000,000.00
Subscription Expenses	-5-02-99-070	189,576.00	45,070.00	154,930.00	200,000.00	200,000.00
Other Maintenance & Operating Expenses	-5-02-99-990	69,471,574.65	49,377,595.10	67,172,404.90	116,550,000.00	113,850,000.00
SUB-TOTAL		P 373,985,824.22	P 171,413,096.08	P 231,895,783.92	P 403,308,880.00	P 412,556,000.00
<u>Capital Outlay</u>						
Infrastructure Assets - Power Supply Systems	1061-1-07-03-050			2,639,780.00	2,639,780.00	
Machinery & Equipment - ICT Equipment	-1-07-05-030			300,000.00	300,000.00	
SUB-TOTAL				P 2,939,780.00	P 2,939,780.00	
TOTAL		P 389,906,460.68	P 179,751,983.20	P 248,229,796.80	P 427,981,780.00	P 435,083,299.00



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 General 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	

SPECIAL PURPOSE APPROPRIATION

Bids and Awards Committee

Personal Services

Bids and Awards Committee

SUB-TOTAL

1061-1-5-01-02-100

P 2,273,000.00 P 2,273,000.00
 P 2,273,000.00 P 2,273,000.00

Maintenance & Other Operating Expenses

Traveling Expenses

Other MOE - BAC Meetings & Conferences

SUB-TOTAL

1061-1-5-02-01-010 P
 -5-02-99-990

P 92,000.00	P 54,400.00	P 195,600.00	P 250,000.00	P 250,000.00
P 99,908.35	P 49,916.70	P 50,083.30	P 100,000.00	P 100,000.00
P 191,908.35	P 104,316.70	P 245,683.30	P 350,000.00	P 350,000.00
P 191,908.35	P 104,316.70	P 2,518,683.30	P 2,623,000.00	P 350,000.00
P 390,098,369.03	P 179,856,299.90	P 250,748,480.10	P 430,604,780.00	P 435,433,299.00

TOTAL

GRAND TOTAL

Prepared by:

Reviewed by:

Approved:

RONALDO D. MALACORA
 OIC GSO

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 Budget Officer

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						
<u>Personal Services</u>						
Salaries and Wages-Regular	1071-5-01-01-010 P	8,626,814.23 P	4,543,530.00 P	7,010,922.00 P	11,554,452.00 P	12,127,428.00
Personnel Economic Relief Allowance	-5-01-02-010	360,000.00	180,000.00	324,000.00	504,000.00	504,000.00
Representation Allowance	-5-01-02-020	216,000.00	108,000.00	108,000.00	216,000.00	216,000.00
Transportation Allowance	-5-01-02-030	216,000.00	108,000.00	108,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	-5-01-02-040	105,000.00	105,000.00	42,000.00	147,000.00	147,000.00
Year End Bonus	-5-01-02-140	755,279.00		962,871.00	962,871.00	1,010,619.00
Cash Gift	-5-01-02-150	75,000.00		105,000.00	105,000.00	105,000.00
Mid Year Bonus	-5-01-02-990	697,417.00	757,255.00	205,616.00	962,871.00	1,010,619.00
Medical Allowance	-5-01-02-990			147,000.00	147,000.00	147,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	1,035,217.72	545,223.60	841,310.40	1,386,534.00	1,455,292.00
PAG-IBIG Contributions	-5-01-03-020	34,500.00	18,000.00	32,400.00	50,400.00	50,400.00
PHILHEALTH Contributions	-5-01-03-030	177,014.25	82,670.22	197,722.78	280,393.00	291,762.00
Employees Compensation Insurance Premiums	-5-01-03-040	18,000.00	9,000.00	16,200.00	25,200.00	25,200.00
Other Personal Benefits	-5-01-04-990	300,000.00		577,723.00	577,723.00	606,372.00
Monetization of Leave Credits	-5-01-04-990	331,651.46	205,222.93	258,811.07	464,034.00	487,045.00
SUB-TOTAL		P 12,947,893.66 P	6,661,901.75 P	10,937,576.25 P	17,599,478.00 P	18,399,737.00

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 Budget Officer

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	1071-5-02-01-010 P	16,800.00 P	11,200.00 P	18,800.00 P	30,000.00 P	30,000.00
Other Supplies and Materials Expenses	-5-02-03-990	139,895.53	100,556.70	99,443.30	200,000.00	200,000.00
Telephone Expenses-Mobile	-5-02-05-020	80,000.00	42,000.00	30,000.00	72,000.00	114,000.00
Printing and Publication Expenses	-5-02-99-020		3,000.00	7,000.00	10,000.00	10,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	7,810.00	5,390.00	14,610.00	20,000.00	20,000.00
Other MOE - Meeting & Conferences	-5-02-99-990	24,729.70	15,000.00	85,000.00	100,000.00	100,000.00
SUB-TOTAL		P 269,235.23 P	177,146.70 P	254,853.30 P	432,000.00 P	474,000.00
<u>CAPITAL OUTLAY</u>						
Machinery & Equipment - ICT Equipment	1071-1-07-05-030	119,900.00	-	760,000.00	760,000.00	-
Machinery & Equipment - Office Equipment	-1-07-05-020		P 69,600.00 P	400.00 P	70,000.00	
Furniture, Fixtures & Books - Furniture & Fixtures	-1-07-07-010			300,000.00	300,000.00	
SUB-TOTAL		P 119,900.00 P	69,600.00 P	1,060,400.00 P	1,130,000.00 P	-
GRAND TOTAL		P 13,337,028.89 P	6,908,648.45 P	12,252,829.55 P	19,161,478.00 P	18,873,737.00

Prepared by:

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 Accountant

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	1081-5-01-01-010 P	10,789,310.27 P	5,424,187.84 P	11,009,068.16 P	16,433,256.00 P	17,221,344.00
Personnel Economic Relief Allowance	-5-01-02-010	651,896.96	316,538.02	715,461.98	1,032,000.00	1,032,000.00
Representation Allowance	-5-01-02-020	216,000.00	108,000.00	108,000.00	216,000.00	216,000.00
Transportation Allowance	-5-01-02-030	216,000.00	108,000.00	108,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	-5-01-02-040	189,000.00	189,000.00	112,000.00	301,000.00	301,000.00
Year End Bonus	-5-01-02-140	940,465.20		1,369,438.00	1,369,438.00	1,435,112.00
Cash Gift	-5-01-02-150	139,500.00		215,000.00	215,000.00	215,000.00
Mid Year Bonus	-5-01-02-990	877,965.00	887,896.00	481,542.00	1,369,438.00	1,435,112.00
Medical Allowance	-5-01-02-990			301,000.00	301,000.00	301,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	1,296,064.40	651,280.84	1,320,710.16	1,971,991.00	2,066,562.00
PAG-IBIG Contributions	-5-01-03-020	51,400.00	25,300.00	77,900.00	103,200.00	103,200.00
PHILHEALTH Contributions	-5-01-03-030	210,301.84	85,077.29	315,685.71	400,763.00	416,854.00
Employees Compensation Insurance Premiums	-5-01-03-040	32,600.00	16,100.00	35,500.00	51,600.00	51,600.00
Other Personal Benefits	-5-01-04-990	540,000.00		821,663.00	821,663.00	861,068.00
Monetization of Leave Credits	-5-01-04-990	397,127.87	315,743.07	344,225.93	659,969.00	691,620.00
SUB-TOTAL		P 16,547,631.54 P	8,127,123.06 P	17,335,194.94 P	25,462,318.00 P	26,563,472.00

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 Accountant

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 & Other Operating Expenses</u>						
Traveling Expenses-Local	1081-5-02-01-010 P	80,400.00 P	25,400.00 P	74,600.00 P	100,000.00 P	100,000.00
Other Supplies and Materials Expenses	-5-02-03-990	130,335.75	61,498.98	238,501.02	300,000.00	300,000.00
Telephone Expenses-Mobile	-5-02-05-020	88,500.00	48,000.00	6,000.00	54,000.00	96,000.00
Printing and Publication Expenses	-5-02-99-020	51,600.00	5,030.00	94,970.00	100,000.00	100,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	49,730.00	20,170.00	29,830.00	50,000.00	60,000.00
Other MOE - Meeting and Conferences	-5-02-99-990	13,066.50	6,170.00	43,830.00	50,000.00	50,000.00
SUB-TOTAL		P 413,632.25 P	166,268.98 P	487,731.02 P	654,000.00 P	706,000.00
<u>CAPITAL OUTLAY</u>						
Machinery & Equipment - Office Equipment	1081-1-07-05-020	119,500.00	-	310,000.00	310,000.00	-
Machinery & Equipment - ICT Equipment	-1-07-05-030 P	- P	- P	270,000.00 P	270,000.00 P	-
Furniture, Fixtures & Books - Furniture & Fixture	-1-07-07-010			P 300,000.00 P	300,000.00	
SUB-TOTAL		P 119,500.00	P	880,000.00 P	880,000.00 P	-
GRAND TOTAL		P 17,080,763.79 P	8,293,392.04 P	18,702,925.96 P	26,996,318.00 P	27,269,472.00

Prepared by:

HELEN G. DUNOG
CGDH II (City Accountant)

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 Treasurer

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	1091-5-01-01-010 P	15,137,775.71 P	8,119,384.49 P	20,122,747.51 P	28,242,132.00 P	29,555,628.00	
Personnel Economic Relief Allowance	-5-01-02-010	752,229.67	385,483.87	1,102,516.13	1,488,000.00	1,488,000.00	
Representation Allowance	-5-01-02-020	318,000.00	159,000.00	159,000.00	318,000.00	318,000.00	
Transportation Allowance	-5-01-02-030	318,000.00	108,000.00	210,000.00	318,000.00	318,000.00	
Clothing/Uniform Allowance	-5-01-02-040	217,000.00	217,000.00	217,000.00	434,000.00	434,000.00	
Year End Bonus	-5-01-02-140	1,297,075.00		2,353,511.00	2,353,511.00	2,462,969.00	
Cash Gift	-5-01-02-150	155,000.00		310,000.00	310,000.00	310,000.00	
Mid Year Bonus	-5-01-02-990	1,236,464.00	1,398,286.00	955,225.00	2,353,511.00	2,462,969.00	
Medical Allowance	-5-01-02-990			434,000.00	434,000.00	434,000.00	
Retirement and Life Insurance Premiums	-5-01-03-010	1,817,045.00	974,670.17	2,414,385.83	3,389,056.00	3,546,676.00	
PAG-IBIG Contributions	-5-01-03-020	71,300.00	39,468.27	109,331.73	148,800.00	148,800.00	
PHILHEALTH Contributions	-5-01-03-030	342,897.74	200,251.47	495,236.53	695,488.00	723,838.00	
Employees Compensation Insurance Premiums	-5-01-03-040	37,276.51	19,300.00	55,100.00	74,400.00	74,400.00	
Other Personal Benefits	-5-01-04-990	600,000.00		1,412,107.00	1,412,107.00	1,506,058.00	
Monetization of Leave Credits	-5-01-04-990	328,040.83	236,942.78	897,278.22	1,134,221.00	1,186,972.00	
SUB-TOTAL		P 22,628,104.46 P	11,857,787.05 P	31,247,438.95 P	43,105,226.00 P	44,970,310.00	

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 & Other Operating Expenses</u>						
Traveling Expenses-Local	1091-5-02-01-010 P	157,554.00 P	65,476.00 P	134,524.00 P	200,000.00 P	200,000.00
Five (5) Units DOT Matrix Printer - Nine (9) Pins	-5-02-03-010	84,750.00				
Accountable Forms Expenses	-5-02-03-020	4,248,455.80		4,400,000.00	4,400,000.00	4,400,000.00
Other Supplies and Materials Expenses	-5-02-03-990	2,660,414.13	183,524.40	3,016,475.60	3,200,000.00	3,500,000.00
Postage and Courier Services	-5-02-05-010	99,500.00		100,000.00	100,000.00	100,000.00
Telephone Expenses-Mobile	-5-02-05-020	118,500.00	60,500.00	17,500.00	78,000.00	96,000.00
Cable, Satellite, Telegraph and Radio Expenses	-5-02-05-040			20,000.00	20,000.00	20,000.00
Fidelity Bond Premium	-5-02-16-020	913,316.04	415,962.61	384,037.39	800,000.00	900,000.00
Advertising Expenses	-5-02-99-010	559,000.00		700,000.00	700,000.00	700,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	463,141.82	7,173,033.10	17,479,813.90	24,652,847.00	25,202,847.00
SUB-TOTAL		P 9,304,631.79 P	P 7,898,496.11 P	P 26,252,350.89 P	P 34,150,847.00 P	P 35,118,847.00
CAPITAL OUTLAY						
Machinery & Equipment - Office Equipment	1091-1-07-05-020	347,900.00	-	340,000.00	340,000.00	-
Machinery & Equipment - ICT Equipment	-1-07-05-030	107,960.00	-	1,000,000.00	1,000,000.00	-
Military, Police & Security Equipment	-1-07-05-100			586,000.00	586,000.00	
Transportation Equipment - Motor Vehicles	-1-07-06-010			2,500,000.00	2,500,000.00	
Furniture, Fixtures & Books - Furniture & Fixtures	-1-07-07-010			600,000.00	600,000.00	
SUB-TOTAL		P 455,860.00	P	P 5,026,000.00 P	P 5,026,000.00 P	-
GRAND TOTAL		P 32,388,596.25 P	P 19,756,283.16 P	P 62,525,789.84 P	P 82,282,073.00 P	P 80,089,157.00

Prepared by:

Reviewed by:

Approved:

CLAIRE V. CABALDA, REB,MPA
City Treasurer

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 Assessor

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	

CURRENT OPERATING EXPENDITURES

Personal Services

Salaries and Wages-Regular	1101-5-01-01-010 P	8,926,351.63 P	3,924,233.32 P	11,435,274.68 P	15,359,508.00 P	16,096,980.00
Personnel Economic Relief Allowance	-5-01-02-010	538,193.54	228,000.00	612,000.00	840,000.00	840,000.00
Representation Allowance	-5-01-02-020	181,000.00	57,000.00	159,000.00	216,000.00	216,000.00
Transportation Allowance	-5-01-02-030	181,000.00	57,000.00	159,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	-5-01-02-040	147,000.00	133,000.00	112,000.00	245,000.00	245,000.00
Year End Bonus	-5-01-02-140	718,693.10		1,279,959.00	1,279,959.00	1,341,415.00
Cash Gift	-5-01-02-150	103,750.00		175,000.00	175,000.00	175,000.00
Mid Year Bonus	-5-01-02-990	705,697.00	670,549.00	609,410.00	1,279,959.00	1,341,415.00
Medical Allowance	-5-01-02-990			245,000.00	245,000.00	245,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	1,071,162.21	470,908.00	1,372,233.00	1,843,141.00	1,931,638.00
PAG-IBIG Contributions	-5-01-03-020	48,200.00	20,400.00	63,600.00	84,000.00	84,000.00
PHILHEALTH Contributions	-5-01-03-030	202,229.08	96,159.88	279,952.12	376,112.00	392,102.00
Employees Compensation Insurance Premiums	-5-01-03-040	27,000.00	11,400.00	30,600.00	42,000.00	42,000.00
Other Personal Benefits	-5-01-04-990	300,000.00		767,975.00	767,975.00	804,849.00
Monetization of Leave Credits	-5-01-04-990	95,540.14	149,783.00	467,064.00	616,847.00	646,465.00
SUB-TOTAL		P 13,245,816.70 P	5,818,433.20 P	17,768,067.80 P	23,586,501.00 P	24,617,864.00

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 Assessor

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	
<u>Maintenance and Other Operating Expenses</u>						
Other Supplies and Materials Expenses	1101-5-02-03-990	P 35,873.45 P	35,000.00 P	65,000.00 P	100,000.00 P	100,000.00
Telephone Expenses-Mobile	-5-02-05-020	56,000.00	18,000.00	36,000.00	54,000.00	54,000.00
Printing and Publication Expenses	-5-02-99-020			50,000.00	50,000.00	50,000.00
Other Maintenance and Operating Expenses	-5-02-99-990	7,560.00	10,000.00	10,000.00	20,000.00	20,000.00
Other MOE-Tax Mapping/General Revision of Property Valuation Program	-5-02-99-990	364,208.17	174,644.03	701,272.97	875,917.00	875,917.00
SUB-TOTAL		P 463,641.62 P	237,644.03 P	862,272.97 P	1,099,917.00 P	1,099,917.00
GRAND TOTAL		P 13,709,458.32 P	6,056,077.23 P	18,630,340.77 P	24,686,418.00 P	25,717,781.00

Prepared by:

Approved:

ATTY. JESER M. REVALDE
 City Assessor

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 Auditor

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	1111-5-02-03-990		P 55,000.00	P 55,000.00	P 55,000.00	P 55,000.00
Sub-Total			P 55,000.00	P 55,000.00	P 55,000.00	P 55,000.00
<u>Capital Outlay</u>						
Purchase of One (1) Unit Heavy Duty Scanner	1111-1-07-05-020		P 75,000.00	P 5,000.00	P 80,000.00	
Sub-Total			P 75,000.00	P 5,000.00	P 80,000.00	
TOTAL			P 75,000.00	P 60,000.00	P 135,000.00	P 55,000.00

Prepared by:

ARCEL M. DE ARCA
 OIC-Audit Team Leader

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 Attorney

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	

CURRENT OPERATING EXPENDITURES

Personal Services

Salaries and Wages-Regular	1131-5-01-01-010 P	8,133,750.44 P	4,210,746.37 P	6,996,821.63 P	11,207,568.00 P	11,734,680.00
Personnel Economic Relief Allowance	-5-01-02-010	264,000.00	132,000.00	252,000.00	384,000.00	384,000.00
Representation Allowance	-5-01-02-020	216,000.00	108,000.00	108,000.00	216,000.00	216,000.00
Transportation Allowance	-5-01-02-030	216,000.00	108,000.00	108,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	-5-01-02-040	77,000.00	77,000.00	35,000.00	112,000.00	112,000.00
Year End Bonus	-5-01-02-140	699,769.00		933,964.00	933,964.00	977,890.00
Cash Gift	-5-01-02-150	55,000.00		80,000.00	80,000.00	80,000.00
Mid Year Bonus	-5-01-02-990	668,152.00	702,285.00	231,679.00	933,964.00	977,890.00
Medical Allowance	-5-01-02-990			112,000.00	112,000.00	112,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	976,050.06	505,292.52	839,615.48	1,344,908.00	1,408,162.00
PAG-IBIG Contributions	-5-01-03-020	21,200.00	12,000.00	26,400.00	38,400.00	38,400.00
PHILHEALTH Contributions	-5-01-03-030	175,231.58	99,846.32	171,874.68	271,721.00	282,426.00
Employees Compensation Insurance Premiums	-5-01-03-040	13,200.00	6,600.00	12,600.00	19,200.00	19,200.00
Other Personal Benefits	-5-01-04-990	220,000.00		560,378.00	560,378.00	586,734.00
Monetization of Leave Credits	-5-01-04-990	138,677.88	60,111.67	389,990.33	450,102.00	471,272.00
SUB-TOTAL		P 11,874,030.96 P	6,021,881.88 P	10,858,323.12 P	16,880,205.00 P	17,616,654.00

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 Attorney

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	
<u>Maintenance and Other Operating Expenses</u>						
Traveling Expenses	1131-5-02-01-010			P 35,000.00	P 35,000.00	35,000.00
Other Supplies and Materials Expenses	-5-02-03-990			50,000.00	50,000.00	50,000.00
Telephone Expenses-Mobile	-5-02-05-020	P 66,000.00	P 33,000.00	21,000.00	54,000.00	54,000.00
Postage and Courier Services	-5-02-05-010			70,000.00	70,000.00	70,000.00
Other MOE - Filing Fee	-5-02-99-990	14,530.00		240,000.00	240,000.00	240,000.00
SUB-TOTAL		P 80,530.00	P 33,000.00	P 416,000.00	P 449,000.00	449,000.00
GRAND TOTAL		P 11,954,560.96	P 6,054,881.88	P 11,274,323.12	P 17,329,205.00	18,065,654.00

Prepared by:

ATTY. JAMES ALLAN SAYSON
 City Attorney

JUDITH D. FURUTA
 City Budget Officer

Approved:

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 Prosecutor

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	

CURRENT OPERATING EXPENDITURES

Personal Services

Salaries and Wages-Regular	1141-5-01-01-010 P	1,826,185.46 P	544,124.00 P	5,093,500.00 P	5,637,624.00 P	5,866,464.00
Personnel Economic Relief Allowance	-5-01-02-010	116,666.66	48,000.00	312,000.00	360,000.00	360,000.00
Clothing/Uniform Allowance	-5-01-02-040	35,000.00	28,000.00	77,000.00	105,000.00	105,000.00
Year End Bonus	-5-01-02-140	167,652.00		469,802.00	469,802.00	488,872.00
Cash Gift	-5-01-02-150	25,000.00		75,000.00	75,000.00	75,000.00
Mid Year Bonus	-5-01-02-990	159,429.00	90,930.00	378,872.00	469,802.00	488,872.00
Medical Allowance	-5-01-02-990			105,000.00	105,000.00	105,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	219,142.25	65,294.88	611,220.12	676,515.00	703,976.00
PAG-IBIG Contributions	-5-01-03-020	11,100.00	4,800.00	31,200.00	36,000.00	36,000.00
PHILHEALTH Contributions	-5-01-03-030	41,043.70	13,603.10	127,337.90	140,941.00	146,662.00
Employees Compensation Insurance Premiums	-5-01-03-040	5,800.00	2,400.00	15,600.00	18,000.00	18,000.00
Other Personal Benefits	-5-01-04-990	80,000.00		281,881.00	281,881.00	293,324.00
Monetization of Leave Credits	-5-01-04-990			226,410.00	226,410.00	235,601.00
SUB-TOTAL		P 2,687,019.07 P	797,151.98 P	7,804,823.02 P	8,601,975.00 P	8,922,771.00

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 Prosecutor

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	
<u>Maintenance & Other Operating Expenses</u>						
Other Supplies and Materials Expenses	1141-5-02-03-990			P 5,000.00 P	5,000.00 P	50,000.00
Other Professional Services	-5-02-11-990	P 2,742,000.00 P	1,326,000.00	1,818,000.00	3,144,000.00	3,144,000.00
Other Maintenance & Other Operating Expenses	-5-02-99-990					50,000.00
SUB-TOTAL		P 2,742,000.00 P	1,326,000.00 P	1,823,000.00 P	3,149,000.00 P	3,244,000.00
<u>Capital Outlay</u>						
Purchase & Installation of One (1) Unit Floor Mounted Inverter Aircon	1141-1-07-05-020			P 310,000.00 P	310,000.00	
SUB-TOTAL				P 310,000.00 P	310,000.00	
GRAND TOTAL		P 5,429,019.07 P	2,123,151.98 P	P 9,937,823.02 P	12,060,975.00 P	12,166,771.00

Prepared by:

JUDE HENRITZ R. YCONG
 Assistant City Prosecutor - OIC

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 Parole and Probation

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	1142-5-02-03-990 P	4,723.00		P 5,000.00 P	5,000.00 P	5,000.00
Other Professional Services - Chief Officer	-5-02-11-990	72,000.00 P	36,000.00	36,000.00	72,000.00	72,000.00
Other MOE-Rehabilitation	-5-02-99-990	249,828.60	62,457.15	237,542.85	300,000.00	300,000.00
TOTAL		P 326,551.60 P	P 98,457.15 P	P 278,542.85 P	P 377,000.00 P	P 377,000.00

Prepared by:

RONILFA S. PARDIANG
 Chief Probation and Parole Officer

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 Library

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

CURRENT OPERATING EXPENDITURES

Personal Services

Salaries and Wages-Regular	1122-5-01-01-010 P	417,146.64 P	213,948.00 P	1,397,964.00 P	1,611,912.00 P	1,687,692.00
Personnel Economic Relief Allowance	-5-01-02-010	48,000.00	24,000.00	96,000.00	120,000.00	120,000.00
Clothing/Uniform Allowance	-5-01-02-040	14,000.00	14,000.00	21,000.00	35,000.00	35,000.00
Year End Bonus	-5-01-02-140	35,658.00		134,326.00	134,326.00	140,641.00
Cash Gift	-5-01-02-150	10,000.00		25,000.00	25,000.00	25,000.00
Mid Year Bonus	-5-01-02-990	34,172.00	35,658.00	98,668.00	134,326.00	140,641.00
Medical Allowance	-5-01-02-990			35,000.00	35,000.00	35,000.00
Retirement and Life Insurance Premiums	-5-01-03-010	50,057.60	25,673.76	167,755.24	193,429.00	202,524.00
PAG-IBIG Contributions	-5-01-03-020	4,600.00	2,400.00	9,600.00	12,000.00	12,000.00
PHILHEALTH Contributions	-5-01-03-030	9,577.11	5,348.70	34,949.30	40,298.00	42,193.00
Employees Compensation Insurance Premiums	-5-01-03-040	2,400.00	1,200.00	4,800.00	6,000.00	6,000.00
Other Personal Benefits	-5-01-04-990	40,000.00		80,596.00	80,596.00	84,385.00
Monetization of Leave Credits	-5-01-04-990	15,761.03	17,184.55	47,551.45	64,736.00	67,779.00
SUB-TOTAL		P 681,372.38 P	P 339,413.01 P	P 2,153,209.99 P	P 2,492,623.00 P	2,598,855.00

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 Library

Object of Expenditures 1	Account Code 2	2024			2026	
		Past Year Actual 3	First Semester Actual 4	Second Semester Estimates 5	Total 6	Budget Year Proposed 7
<u>Maintenance & Other Operating Expenses</u>						
Other Supplies and Materials Expenses	1122-5-02-03-990			P 5,000.00	P 5,000.00	P 5,000.00
Postage and Courier Services	-5-02-05-010			500.00	500.00	500.00
Other Maintenance and Operating Expenses	-5-02-99-990			5,000.00	5,000.00	5,000.00
SUB-TOTAL				P 10,500.00	P 10,500.00	P 10,500.00
GRAND TOTAL				P 681,372.38	P 339,413.01	P 2,163,709.99
				P 2,503,123.00	P 2,609,355.00	

Prepared by:

CHONA LINNIE P. BARNABA
 CGADH II - OIC

Approved:

JUDITH D. FURUTA
 City Budget Officer

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