



LOCAL EXPENDITURE PROGRAM

January 1 to December 31, 2023

RECEIPTS PROGRAM

FY 2021-2023

(In 000 Pesos)

Receipts	Income Classification	Past Year Receipts 2021 (Actual)	Current Year Receipts 2022 (Actual/Estimate)	Budget Year Receipts 2023
I. BEGINNING CASH BALANCE		P 915,925,725.23	P 586,846,354.78	
Unappropriated Surplus		P 723,697,623.55	P 586,846,354.78	
Prior Years' Adjustments		192,228,101.68		
II. RECEIPTS				
A. LOCAL SOURCES				
1. Tax Revenue				
Real Property Tax				
Real Property Tax	R	P 277,112,987.69	P 330,000,000.00	P 330,000,000.00
Special Education Fund Tax	R	168,057,718.79	120,000,000.00	130,000,000.00
Business Taxes				
Amusement Tax	NR	7,490.00		
Business Tax	R	515,575,607.64	610,000,000.00	610,000,000.00
Franchise Tax	R	7,759,248.10	6,000,000.00	7,000,000.00
Printing and Publication Tax	R	68,597.48	3,000.00	10,000.00
Tax on Delivery Vans and Trucks	R	6,398,011.00	6,000,000.00	7,000,000.00
Other Taxes				
Community Tax	R	23,618,989.00	23,000,000.00	24,000,000.00
Real Property Transfer Tax	R	74,388,322.36	40,000,000.00	60,000,000.00
Other Taxes	R	277,911,437.47	200,000,000.00	220,000,000.00
Tax Revenue-Fines and Penalties - Property Tax	R	40,795,269.09	22,000,000.00	30,000,000.00
Total Tax Revenue		P 1,391,693,678.62	P 1,357,003,000.00	P 1,418,010,000.00

RECEIPTS PROGRAM

FY 2021-2023

(In 000 Pesos)

Receipts	Income Classification	Past Year Receipts 2021 (Actual)	Current Year Receipts 2022 (Actual/Estimate)	Budget Year Receipts 2023
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II. RECEIPTS

A. LOCAL SOURCES

2. Non-Tax Revenue

Regulatory Fees

Permit and Licenses

Occupation Fees

NR

P

522,900.00

Permit Fees

R

50,487,699.14

P

36,000,000.00

P

40,000,000.00

Registration Fees

Registration Fees

R

4,216,741.48

4,000,000.00

4,000,000.00

Inspection Fees

R

25,593,609.35

20,000,000.00

25,000,000.00

Service/User Charges

Clearance and Certification Fees

R

2,371,517.60

3,000,000.00

3,000,000.00

Other Fees

Garbage Fees

R

15,473,834.41

15,000,000.00

16,000,000.00

Hospital Fees

R

51,100.00

Parking Fees

R

4,410,224.00

3,000,000.00

4,000,000.00

Fines and Penalties-Service Income

NR

1,038,968.62

Other Service Income

R

17,038,940.78

17,000,000.00

17,500,000.00

Rent Income

R

1,100.00

1,000,000.00

1,000,000.00

School Fees

NR

38,702.50

Other Business Income

NR

122,950.00

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FY 2021-2023

(In 000 Pesos)

Receipts	Income Classification	Past Year Receipts 2021 (Actual)	Current Year Receipts 2022 (Actual/Estimate)	Budget Year Receipts 2023
II. RECEIPTS				
A. LOCAL SOURCES				
2. Non-Tax Revenue				
Service/User Charges				
Other Receipts				
Sales Revenue	R	2,533,099.78	1,000,000.00	2,000,000.00
Interest Income	R	28,276,292.50	20,000,000.00	25,000,000.00
Miscellaneous Income	NR	570,518.87		
Tax Revenue-Fines and Penalties - Other Taxes	NR	1,421,232.60		-
Total Non-Tax-Revenue		P 154,169,431.63	P 120,000,000.00	P 137,500,000.00
TOTAL LOCAL SOURCES		P 1,545,863,110.25	P 1,477,003,000.00	P 1,555,510,000.00
II. RECEIPTS				
B. EXTERNAL SOURCES				
1. National Tax Allotment (NTA)	R	1,127,245,419.00	1,689,781,187.00	1,445,271,518.00
2. Share from GOCCs (PCSO)	R	2,375,763.85	1,000,000.00	1,000,000.00
3. Other Share from National Tax Collection				
a. Share from National Wealth	NR	188,650.85		
4. Extraordinary Receipts/Grants/Donation/Aids				
a. Income from Grants and Donation	NR	26,145,000.00		
TOTAL EXTERNAL SOURCES		P 1,155,954,833.70	P 1,690,781,187.00	P 1,446,271,518.00

RECEIPTS PROGRAM

FY 2021-2023

(In 000 Pesos)

Receipts	Income Classification	Past Year Receipts 2021 (Actual)	Current Year Receipts 2022 (Actual/Estimate)	Budget Year Receipts 2023
TOTAL RECEIPTS		P 2,701,817,943.95	P 3,167,784,187.00	P 3,001,781,518.00
Less: Special Education Fund Tax		P 168,057,718.79	P 120,000,000.00	P 130,000,000.00
TOTAL GENERAL FUND RECEIPTS		P 2,533,760,225.16	P 3,047,784,187.00	P 2,871,781,518.00
TOTAL AVAILABLE RESOURCES FOR APPROPRIATION		P 3,449,685,950.39	P 3,634,630,541.78	P 2,871,781,518.00

GENERAL PROVISIONS

Section 1.1 FY 2023 Budget with Revised Chart of Accounts for Local Government Units. All items of appropriations in the Appropriation Ordinance shall use the account codes pursuant to Revised Charts of Accounts for Local Government Units (RCALGU). This account code structure shall be used in the release of appropriations, accounting and reporting of financial transactions of the city.

Section 1.2 Use of Appropriated Funds and Savings. In accordance with the provision of Article 454 of the Rules and Regulations Implementing the Local Government Code of 1991, the City Mayor or the City Vice-Mayor are authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

Section 1.3 Meaning of Savings and Augmentation. Savings refer to portions or balances as of any programmed appropriation in this Ordinance which remain free from any obligation or encumbrance, still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized, or from appropriations arising from unpaid compensation and related costs pertaining to vacant positions and leaves of absence without pay.

Section 1.4 Rules on Augmentation. Upon effectivity of this Ordinance, the City Mayor and/or the City Vice-Mayor is authorized to use savings from any programmed appropriation in their respective appropriations and augment deficient existing item of appropriation within the same expenses category from the office/offices of the Executive branch and/or the office/offices of the Presiding Officer/Legislative branch.

Augmentation shall be allowed only when there are actual savings from any programmed appropriation within the same expense category from the office/offices of the Executive branch and/or the office/offices of the Presiding Officers/Legislative branch duly certified by the City Accountant free from any obligation or encumbrances. Augmentation need not require enactment of appropriation ordinance for documentation but a written request for the department/office heads approved by the City Mayor or his duly authorized representative and the City Vice-Mayor or his duly authorized representative under the legislative appropriation.

In no case shall a non-existent account for programs/project/activities be funded from the savings of appropriations authorized under this ordinance.

Section 1.5 Priority in the Use of Savings. In the use of savings, priority shall be given to the augmentation of the amounts set aside for the payment of compensation, year-end bonus and cash gift, retirement gratuity, terminal leave benefits and other personal benefits authorized by law and in this Ordinance, as well as implementation of priority programs, projects and activities covered by this ordinance.

Section 1.6 Expenditures Component. Except by act of the Local Sanggunian, no change or modification shall be made in the expenditure items authorized in this Appropriation Ordinance unless in case of augmentation from savings of appropriations as authorized under Section 336, Article 454 of the Rules and Regulations Implementing the Local Government Code of 1991.

Section 1.7 Transparency on Public Funds. Consistent with the policy on full public disclosure of government transactions, the City Treasurer, City Accountant, City Budget Officer, and other accountable officers shall post in the official website and at least three conspicuous and publicly accessible places in the city, a summary of all revenues collected and funds received including the appropriations and disbursement of such funds during the preceding year, within thirty (30) days from the end of each fiscal year.

Section 1.8 Salary Schedule of Local Government Personnel. The salary rates for the LGU personnel in this ordinance is based on RA 11466, implementing the Fourth Tranche Salary Schedule. Funding for vacant positions shall be released after determination of personnel requirements from the City Budget Office upon filling up with the vacant positions.

Additional positions may be created by the city, subject to the Personal Services limitations as provided in Section 325 (a) and 331(b) of RA 7160 and Local Budget Circular No. 145 dated March 2, 2022. For positions inconsistent with Local Budget Circular No. 137 (IOS-LGU) dated July 13, 2021, whenever an incumbent is appointed to another position, retires, resigns or dismissed from work and left the inconsistent position vacant, the position shall be automatically abolished from the Personnel Schedule.

No changes in designation or nomenclature of positions resulting in a promotion or demotion in rank or increase or decrease in compensation shall be allowed, as provided in Section (f) of RA 7160, except when the position is actually vacant, and the filling of such positions shall be strictly made in accordance with the civil service law, rules and regulations.

Section 1.9 Grant of Step Increment. The Grant of step increment is based on the length of service as authorized under the Civil Service Commission (CSC) and the Department of Budget and Management (DBM) Joint Circular No. 1 s. 2012 and other updated issuances. The Human Resource and Development Officer and the Department Heads shall review and implement the grant of step increment based on the said circulars and Local Budget Circular No. 121 subject to the approval of the City Mayor.

Section 1.10 Grant of Personnel Economic Relief Allowance (PERA). The Personnel Economic Relief Allowance in the amount of Two Thousand Pesos (P2,000) per month is granted to government personnel occupying regular, contractual or casual positions, appointive or elective and whose positions are covered by Republic Act No. 6758 as amended. The PERA is chargeable against the department/office appropriations and subject to the rules and regulations prescribed under Budget Circular No. 2009-3 dated August 18, 2009, and Budget Circular No. 2011-2 dated September 26, 2011 as amended and such other guidelines issued by DBM.

Section 1.11 Representation and Transportation Allowances. The following officials and head of offices while in the actual performance of their respective functions are hereby authorized monthly Representation and Transportation Allowance and subject to the rules and regulations prescribed under Budget Circular No. 103 dated May 15, 2023, chargeable from the programmed appropriations of respective offices at rates indicated below, which shall apply to each type of allowance at:

- a) P11,000 for City Mayor
- b) P10,000 for City Vice-Mayor
- c) P8,500 for Sangguniang Panlungsod Member II; Secretary to the SP II
- d) P8,500 for City Government Department Head II
- e) P7,500 for City Government Assistant Department Head II
- f) P5,000 for Chief of Hospital I/Chief of Lapu-Lapu City College

Section 1.12 Uniform/Clothing Allowance. An amount not exceeding Six Thousand Pesos (P6,000) per year is hereby appropriated for the payment of uniform/clothing allowance to each qualified government employees, subject to Budget Circular No. 2018-1 dated March 8, 2018.

Section 1.13 Magna Carta Benefits. The Payment of Magna Carta Benefits of public health workers and social workers shall be subject to the rules and regulations issued by DBM.

Section 1.14 Year-End Bonus and Cash Gift. The Year-End Bonus equivalent to one (1) month basic salary and additional Cash Gift of Five Thousand Pesos (P5,000) provided under R.A. 6686, as amended by R.A. 8441, shall be given to all government personnel, whether under regular, temporary, casual or contractual status, on full-time or part time basis not earlier than November 15 of the current year, provided he/she has rendered at least a total or an aggregate of four (4) months of service including leaves of absence with pay from January 1 to October 31 of the current year and who are still in the government service as of October 31 of the same year.

Those who have rendered at least a total or an aggregate of four (4) months of service from January 1 of the current year but who have retired or separated from government service before October 31 of the same year shall be granted within the month of retirement or separation, a prorated share of the Year-End Bonus based on the monthly basic pay immediately preceding the date of retirement or separation and a prorated Cash Gift.

Those who have rendered a total or an aggregate of less than four (4) months of service from January 1 to October 31 of the current year and are still in government service as of October 31 of the same year shall be entitled solely to a prorated Cash Gift pursuant to Section 2 of RA No. 8441. The grant of Year-End Bonus and Cash Gift is subject to the provisions of Budget Circular No. 2016-4 dated April 28, 2016 and such other guidelines issued by Department of Budget and Management.

Section 1.15 Mid-year Bonus. The Mid-year Bonus equivalent to one (1) month basic salary, shall be granted to all government personnel, whether under regular, temporary, casual or contractual status, on full time or part time basis, subject to the following: a) personnel have rendered at least a total or an aggregate of four (4) months of service from July 1 of the immediately preceding year to May 15 of the current year, and remains to be in the government service as of May 15 of the current year; b) personnel have obtained at least a satisfactory performance rating in the immediately preceding rating period or the applicable performance appraisal period; and c) subject to the provisions of Budget Circular No. 2017-2 dated May 8, 2017 and such other guidelines issued by the Department of Budget and Management.

Section 1.16 Productivity Enhancement Incentive. The grant of Productivity Enhancement Incentive of officials and employees for FY 2023 herein authorized shall be subject to Budget Circular No. 2017-4 dated December 4, 2017.

Section 1.17 Performance-Based Bonus. The criteria and conditions on the grant of the Performance-Based Bonus of officials and employees for FY 2022 performance, to be given in FY 2023, herein authorized shall be subject to DILG-DBM JMC No. 2021-01 dated November 22, 2021 and DILG-DBM JMC 2022-001 dated January 3, 2022 based on the guidelines on Memorandum Circular 2022-1 dated March 24, 2022 issued by the IATF on the Harmonization of National Government Performance Monitoring, Information and Reporting system (Administrative Order No. 25 s. 2011) dated June 3, 2021.

Section 1.18 Availment of the Monetization of Leave Credits. Officials and employees whether elected or appointed and holding a regular, casual or coterminous position who have accumulated fifteen (15) days of vacation leave credits shall be allowed to monetize a maximum of ten (10) days of his/her vacation leave credits only subject to availability of funds of the city, provide that at least five (5) days is retained after monetization in a given year. Availment of the 50% of all the total accumulated leave credits may be allowed for valid and justifiable reasons subject to the discretion of the City Mayor and the availability of funds. (Provided under CSC MC No. 41 s. 1998 and CSC MC No. 02 s. 2016, as amended).

Section 1.19 Other Personal Benefits. The lump-sum amount appropriated for Other Personal Benefits to cover benefits for the City Government officials and employees as may be authorized by law. Release of funds shall be subject to the determination of budgetary requirements and authorization thru an appropriation ordinance.

Section 1.20 Availability of Appropriations. All appropriations authorized in this Ordinance shall be available for release and for purposes specified, and applicable until the end of FY 2023. Except for Capital Outlay accounts which shall continue until the satisfactory completion of the projects/contracted activities and in instances when accounts are utilized as source of funds for augmentation, reversion and realignment in times of calamity. Reversion of current operating expenditures and capital outlay accounts require the enactment of an appropriation ordinance in a supplemental budget.

Departments/Offices before entering into contracts for implementation of infrastructure projects, delivery of goods and services against future payment, shall first secure from the City Accountants Office a certification that an unobligated appropriation is sufficient to cover the full contract price or contracted amount for such goods or services. No contract shall be entered into nor work undertaken without such certification.

Section 1.21 Increase Capitalization Threshold. The implementation of Section 23 of the General Provision of FY 2022 GAA, the provision for the increase in the capitalization threshold from below P15,000 to P50,000 shall be subject to the issuance by COA Circular No. 2022-004 dated May 31, 2022, of appropriate accounting and auditing rules and regulation.

Section 1.22 Financial and Physical Performance Targets. Financial and Physical Performance Targets approved by the City Mayor shall be the basis of the release of allotments.

Section 1.23 Strengthening and Productivity Improvement in the Agency Operations. Department/ Head of Offices shall adopt institutional strengthening measures to enhance productivity and improve service delivery. For this purpose in FY 2023, the amount programmed for electricity, water, telephone, internet expenses, subscription expenses, fuel, oil and lubricant expense, office supplies, repairs and maintenance of office building, furniture and fixtures, property, plant and equipment, machinery and transportation, including the desludging of waste and Residual Waste was transferred to the Office of the General Services Officer and shall be disbursed exclusively for items of expenditure. Whereas, the Training Expenses of all local departments shall have a centralized allocation at the Human Resource Management and Development Office.

Any available allotment from these items after considerations of the organization's full year requirements may be modified only on the third quarter and subject to the provisions on Section Nos. 1.2 - 1.4

Section 1.24 Confidential Expenses. The amount appropriated shall be used for those expenses pertaining/related to surveillance activities in civilian government agencies that are intended to support the mandate or operations of the city. Implementation of confidential expenses shall be subject to COA-DBM-DILG-GCG-DND Joint Circular No. 2015-01 dated January 8, 2015 and such other guidelines issued thereon.

Section 1.25 Local Disaster Risk Reduction and Management Fund. The amount herein appropriated shall be used in accordance with R.A 10121, "The Philippine Disaster Risk Reduction and Management Act of 2010", which shall include relief, rehabilitation, reconstruction, and other works or services, including pre-disaster activities, in connection with the occurrence of natural calamities, epidemics as declared by DOH, and other catastrophes. PROVIDED, that the projects and activities are incorporated in the Local Disaster Risk Reduction and Management Plan (LDRRMP), and integrated in the approved Annual Investment Program. PROVIDED FURTHER, that the utilization of the Fund shall be in accordance with the provisions of NDRRMC-DBM-DILG Joint Memorandum Circular No. 2013-01 dated March 25, 2013 and Local Budget Circular No. 124 dated March 26, 2020, in mitigating and preparing for, responding to, and recovering from the impact of disasters.

Section 1.26 Quick Response Fund. Of the amount appropriated for LDRRM Fund, thirty-percent (30%) shall be allocated for Quick Response Fund (QRF) or stand-by-fund for relief, recovery programs in order that the situation and living conditions of the people in the communities or areas stricken by disaster, calamity and epidemics may be normalized as quickly as possible.

The release and use of QRF shall be supported by a resolution of the Sangguniang Panlungsod declaring the city under the state of calamity or a Presidential declaration of state of calamity. In no case shall the QRF be used for pre-disaster, nor be re-aligned for any other purpose.

Section 1.27 Provision of Funds for Programs, Projects, and Activities to address the Corona Virus Disease 2019 (COVID-19). Given the uncertainty as to when the COVID-19 will finally end, LGUs are encouraged to continue to provide funds for the prevention of the spread of COVID-19, provision of basic services to the affected population, necessary support to frontline workers, procurement and administration of COVID-19 vaccines, and ancillary supplies and services, subject to the provision of the COVID-19 Vaccination Program Act of 2021, RA No. 11525, and other PPAs related to response and recovery measures.

Section 1.28 Limitations on Cash Advance. Notwithstanding any provision of law to the contrary, it is hereby declared policy of the government not to grant cash advances until such time that the earlier cash advances availed of by the officials or employees concerned shall have been liquidated to pertinent accounting and auditing rules and regulations.

Section 1.29 Development Project Assistance. An assistance for barangay for various development project is subject to: 1.) Submission of project proposal and barangay resolution; and 2.) Local Chief Executive approval

Section 1.30 Strict Adherence to Procurement Laws, Rules and Regulations. In the procurement of goods, infrastructure projects and consulting services, all departments/offices shall strictly adhere to the provisions of R.A. 9184, its IRR and GPPB guidelines in the procurement of goods, infrastructure projects and consulting services. To promote transparency and achieve efficiency in the procurement process, the Philippine Government Electronic Procurement System shall be the primary source and repository of information on government procurement.

Section 1.31 Early Procurement Activities. To ensure full budget utilization, timely contract implementation of infrastructure projects and efficient delivery of goods and services, the BAC is authorized to undertake procurement activities from pre-procurement conference until post qualification of bids based on the proposed/approved budget of the city, in accordance with the guidelines issued by GPPB. Awarding of contracts may only be undertaken at the start of the ensuing fiscal year or upon approval or enactment of the budget, based on the amount authorized in the appropriation ordinance.

Section 1.32 Procurement of Common-Use Supplies. Agencies shall procure for common-use supplies at DBM Procurement Service (PS) as mandated under RA 9184 and such other guidelines issued thereon. Common-use supplies shall refer to those included in the Electronic Catalogue of the PS and those which shall be regularly updated to include all items commonly procured by the government agencies.

Section 1.33 Authorization. After undergoing the requisite of public bidding and/or procurement activities thru Alternative Method of procurement, the City Mayor is hereby authorized to enter into contracts of goods and services, infrastructure projects which already contain sufficient details of the projects, cost of Capital Outlay without further authorization. The same shall be considered approved and ratified relative to the implementation of the appropriation herein authorized.

Section 1.34 Separability Clause. If, for any reason, any Section or provision of this Appropriation Ordinance is disallowed in budget review or declared invalid by proper authorities, other Sections or provisions hereof that are not affected thereby shall continue to be in full force and in effect.

Section 2. Effectivity. This Ordinance shall take effect on January 1, 2023

ENACTED.

APPROVED.

I hereby certify to the correctness of the above-quoted ordinance.

FRANCISCO Y. LIMPANGUG
SP/City Secretary

ATTESTED:

CELEDONIO B. SITOY
Vice-Mayor and Presiding Officer

APPROVED:

JUNARD "AHONG" Q. CHAN
City Mayor

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

1. Proposed New Appropriations, by Object of Expense and by Sector

Object of Expense	Account Code		General Public Services		Social Services		Economic Services		Other Services		TOTAL
PERSONAL SERVICES											
Salaries and Wages	5-01-01-010	P	358,386,132.00	P	93,749,712.00	P	57,043,764.00		P		509,179,608.00
Personnel Economic Relief Allowance	5-01-02-010		30,648,000.00		5,592,000.00		4,008,000.00				40,248,000.00
Representation Allowance	5-01-02-020		4,704,000.00		858,000.00		768,000.00				6,330,000.00
Transportation Allowance	5-01-02-030		4,704,000.00		858,000.00		768,000.00				6,330,000.00
Clothing/Uniform Allowance	5-01-02-040		7,662,000.00		1,398,000.00		1,002,000.00				10,062,000.00
Subsistence Allowance	5-01-02-050				2,772,000.00						2,772,000.00
Laundry Allowance	5-01-02-060				277,200.00						277,200.00
Honoraria	5-01-02-100		4,493,600.00		17,707,500.00		100,000.00				22,301,100.00
Hazard Pay	5-01-02-110				8,925,252.00						8,925,252.00
Overtime and Night Pay	5-01-02-130		20,000,000.00								20,000,000.00
Year End Bonus	5-01-02-140		29,865,511.00		7,812,476.00		4,753,647.00				42,431,634.00
Cash Gift	5-01-02-150		6,385,000.00		1,165,000.00		835,000.00				8,385,000.00
Productivity Enhancement Incentive	5-01-02-990		8,405,000.00								8,405,000.00
Mid-Year Bonus	5-01-02-990		29,865,511.00		7,812,476.00		4,753,647.00				42,431,634.00
Performance Base Bonus	5-01-02-990		8,405,000.00								8,405,000.00
Retirement and Life Insurance Premiums	5-01-03-010		43,006,337.00		11,249,965.00		6,845,252.00				61,101,554.00
PAG-IBIG Contributions	5-01-03-020		1,532,400.00		279,600.00		200,400.00				2,012,400.00
PHILHEALTH Contributions	5-01-03-030		7,755,608.00		2,042,382.00		1,373,781.00				11,171,771.00
Employees Compensation Insurance Premiums	5-01-03-040		1,532,400.00		279,600.00		200,400.00				2,012,400.00
Loyalty Incentive Award	5-01-04-990		700,000.00								700,000.00
Other Personal Benefits	5-01-04-990		17,919,306.00		4,687,485.00		2,852,188.00				25,458,979.00
Monetization of Leave Credits	5-01-04-990		14,392,997.00		3,765,043.00		2,290,911.00				20,448,951.00
Total, Personal Services			P 600,362,802.00	P	171,231,691.00	P	87,794,990.00		P		859,389,483.00

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

1. Proposed New Appropriations, by Object of Expense and by Sector

Object of Expense	Account Code		General Public Services		Social Services		Economic Services		Other Services	TOTAL
MAINTENANCE AND OTHER OPERATING EXPENSES										
Traveling Expenses-Local	5-02-01-010	P	3,260,000.00	P	1,826,000.00	P	175,000.00		P	5,261,000.00
Traveling Expenses-Foreign	5-02-01-020		2,000,000.00		100,000.00					2,100,000.00
Training Expenses	5-02-02-010		8,200,000.00		1,000,000.00		1,000,000.00			10,200,000.00
Scholarships and Grants Expenses	5-02-02-020		100,000.00							100,000.00
Office Supplies Expenses	5-02-03-010		6,000,000.00							6,000,000.00
Accountable Forms Expenses	5-02-03-020		4,400,000.00							4,400,000.00
Animal/Zoological Supplies Expenses	5-02-03-040						1,200,000.00			1,200,000.00
Drugs and Medicines Expenses	5-02-03-070				27,525,000.00					27,525,000.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080				9,700,000.00					9,700,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090		30,000,000.00							30,000,000.00
Agricultural Expenses	5-02-03-100						350,000.00			350,000.00
Textbooks and Instructional Materials	5-02-03-110				1,600,000.00					1,600,000.00
Military, Police and Traffic Supplies Expenses	5-02-03-120		300,000.00							300,000.00
Other Supplies and Materials Expenses	5-02-03-990		34,305,000.00		3,940,000.00		870,000.00			39,115,000.00
Water Expenses	5-02-04-010		750,000.00							750,000.00
Electricity Expenses	5-02-04-020		177,100,000.00							177,100,000.00
Postage and Courier Services	5-02-05-010		137,500.00		10,500.00					148,000.00
Telephone Expenses	5-02-05-020		7,594,000.00		288,000.00		234,000.00			8,116,000.00
Internet Subscription Expenses	5-02-05-030		2,500,000.00							2,500,000.00
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040		20,000.00							20,000.00
Awards/Rewards Expenses	5-02-06-010		2,000,000.00							2,000,000.00
Prizes	5-02-06-020		500,000.00							500,000.00
Demolition and Relocation Expenses	5-02-08-010		500,000.00							500,000.00
Confidential Expenses	5-02-10-010		10,000,000.00							10,000,000.00
Extraordinary and Miscellaneous Expenses	5-02-10-030		5,542,259.00							5,542,259.00

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

1. Proposed New Appropriations, by Object of Expense and by Sector

Object of Expense	Account Code	General Public Services	Social Services	Economic Services	Other Services	TOTAL
MAINTENANCE AND OTHER OPERATING EXPENSES						
Consultancy Services	5-02-11-030	P 2,000,000.00				P 2,000,000.00
Other Professional Services	5-02-11-990	15,362,000.00	P 11,058,000.00			26,420,000.00
Environment/Sanitary Services	5-02-12-010	2,000,000.00		P 99,727,281.00		101,727,281.00
Security Services	5-02-12-030	7,734,796.00				7,734,796.00
Other General Services	5-02-12-990	119,931,251.00				119,931,251.00
Repair and Maintenance - Infrastructure Assets	5-02-13-030			3,500,000.00		3,500,000.00
Repair and Maintenance - Buildings and Other Structures	5-02-13-040	3,000,000.00				3,000,000.00
Repair and Maintenance - Machinery and Equipment	5-02-13-050	4,000,000.00				4,000,000.00
Repair and Maintenance - Transportation Equipment	5-02-13-060	12,000,000.00				12,000,000.00
Taxes, Duties and Licenses	5-02-16-010	200,000.00	150,000.00	300,000.00		650,000.00
Fidelity Bond Premium	5-02-16-020	700,000.00				700,000.00
Insurance Expenses	5-02-16-030	9,000,000.00				9,000,000.00
Advertising Expenses	5-02-99-010	1,600,000.00				1,600,000.00
Printing and Publication Expenses	5-02-99-020	116,000.00	565,000.00			681,000.00
Representation Expenses	5-02-99-030	7,000,000.00				7,000,000.00
Transportation and Delivery Expenses	5-02-99-040	100,000.00		530,000.00		630,000.00
Rent Expenses	5-02-99-050	1,000,000.00	575,000.00	50,000.00		1,625,000.00
Membership Dues and Contribution to Organization	5-02-99-060	400,000.00	75,000.00			475,000.00
Subscription Expenses	5-02-99-070	200,000.00				200,000.00
Donations	5-02-99-080	8,200,000.00	114,260,000.00			122,460,000.00
Other Maintenance and Operating Expenses	5-02-99-990	110,828,501.00	52,902,000.00	23,510,000.00		187,240,501.00
Total, Maintenance and Other Operating Expenses		P 600,581,307.00	P 225,574,500.00	P 131,446,281.00		P 957,602,088.00

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

1. Proposed New Appropriations, by Object of Expense and by Sector

Object of Expense	Account Code	General Public Services	Social Services	Economic Services	Other Services	TOTAL
CAPITAL OUTLAY						
Machinery Equipment	1-07-05-010	P 655,000.00				P 655,000.00
Office Equipment	1-07-05-020	1,320,000.00	P 244,000.00	P 50,000.00		1,614,000.00
Information and Communication Technology Equipment	1-07-05-030	1,705,000.00	3,825,000.00	50,000.00		5,580,000.00
Military, Police and Security Equipment	1-07-05-100		300,000.00			300,000.00
Medical Equipment	1-07-05-110		300,000.00			300,000.00
Technical and Scientific Equipment	1-07-05-140		1,700,000.00			1,700,000.00
Motor Vehicles	1-07-06-010	125,000.00	1,200,000.00			1,325,000.00
Furniture and Fixtures	1-07-07-010		351,000.00			351,000.00
Computer Software	1-09-01-020	2,000,000.00	7,780,000.00			9,780,000.00
Total, Capital Outlay		P 5,805,000.00	P 15,700,000.00	P 100,000.00		P 21,605,000.00
SPECIAL PURPOSE APPROPRIATIONS						
<u>Personal Services</u>						
Honoraria	5-01-02-100		P 3,520,000.00			P 3,520,000.00
Retirement Gratuity	5-01-04-020	P 240,000.00				240,000.00
Terminal Leave Benefits	5-01-04-030	7,000,000.00				7,000,000.00
Sub-Total		P 7,240,000.00	P 3,520,000.00			P 10,760,000.00
<u>Maintenance and Other Operating Expenses</u>						
Traveling Expenses - Local	5-02-01-010	P 300,000.00	P 10,000.00			P 310,000.00
Training Expenses	5-02-02-010	2,892,000.00	240,000.00			3,132,000.00
Food Supplies Expenses	5-02-03-050	6,000,000.00	2,000,000.00			8,000,000.00
Other Supplies and Materials Expenses	5-02-03-990	3,585,000.00	2,870,000.00			6,455,000.00
Postage and Courier Services	5-02-05-010	30,000.00				30,000.00
Telephone Expenses	5-02-05-020	498,000.00				498,000.00

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

1. Proposed New Appropriations, by Object of Expense and by Sector

Object of Expense	Account Code	General Public Services	Social Services	Economic Services	Other Services	TOTAL
SPECIAL PURPOSE APPROPRIATIONS						
<u>Maintenance and Other Operating Expenses</u>						
Internet Subscription Expenses	5-02-05-030	1,000,000.00				1,000,000.00
Survey Expenses	5-02-07-010	1,530,000.00				1,530,000.00
Other Professional Services	5-02-11-990	16,437,000.00				16,437,000.00
Environment/Sanitary Services	5-02-12-010		20,000,000.00			20,000,000.00
Repair and Maintenance - Other Prop, Plant and Equipment	5-02-13-990		1,000,000.00			1,000,000.00
Advertising Expenses	5-02-99-010	500,000.00				500,000.00
Printing and Publication Expenses	5-02-99-020		10,000.00			10,000.00
Rent Expenses	5-02-99-050	100,000.00				100,000.00
Donation	5-02-99-080		8,000,000.00			8,000,000.00
Other Maintenance and Operating Expenses	5-02-99-990	98,950,713.00	195,360,000.00			294,310,713.00
Sub-Total		P 131,822,713.00	P 229,490,000.00			P 361,312,713.00
<u>Capital Outlay</u>						
Buildings	1-07-04-010	350,000.00				350,000.00
Office Equipment	1-07-05-020	1,324,000.00				1,324,000.00
Information and Communication Technology Equipment	1-07-05-030	210,000.00	100,000.00			310,000.00
Other Machinery and Equipment	1-07-05-990	444,000.00				444,000.00
Furniture and Fixtures	1-07-07-010	300,000.00				300,000.00
Computer Software	1-09-01-020	3,300,000.00				3,300,000.00
Sub-Total		P 5,928,000.00	P 100,000.00			P 6,028,000.00

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

1. Proposed New Appropriations, by Object of Expense and by Sector

Object of Expense	Account Code	General Public Services	Social Services	Economic Services	Other Services	TOTAL
Assistance to Hospitals						
<u>Maintenance and Other Operating Expenses</u>						
Subsidy to Hospitals	5-02-14-990		P 200,990,597.00			P 200,990,597.00
Sub-Total			P 200,990,597.00			P 200,990,597.00
Debt Services						
<u>Maintenance and Other Operating Expenses</u>						
Loan Payable	2-01-02-040			P 710,257.00		P 710,257.00
Interest Payment	5-03-01-020			20,000.00		20,000.00
Sub-Total				P 730,257.00		P 730,257.00
Aid to Barangays						
<u>Maintenance and Other Operating Expenses</u>						
Donations	5-02-99-080		P 20,720,000.00			P 20,720,000.00
Sub-Total			P 20,720,000.00			P 20,720,000.00
Local Disaster Risk Reduction and Management						
<u>Maintenance and Other Operating Expenses</u>						
Training Expenses	5-02-02-010			P 8,000,000.00		P 8,000,000.00
Welfare Goods Expenses	5-02-03-060			18,500,000.00		18,500,000.00
Medical, Dental and Lab Supplies Expenses	5-02-03-080			1,000,000.00		1,000,000.00
Other Supplies and Materials Expenses	5-02-03-990			5,012,353.00		5,012,353.00
Repair and Maintenance - Transportation Equipment	5-02-13-060			2,000,000.00		2,000,000.00
Rent Expenses	5-02-99-050			4,000,000.00		4,000,000.00
Other Maintenance and Operating Expenses	5-02-99-990			12,000,000.00		12,000,000.00
Sub-Total				P 50,512,353.00		P 50,512,353.00

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

1. Proposed New Appropriations, by Object of Expense and by Sector

Object of Expense	Account Code	General Public Services	Social Services	Economic Services	Other Services	TOTAL
Local Disaster Risk Reduction and Management						
<u>Capital Outlay</u>						
Water Supply System	1-07-03-040				P 10,000,000.00 P	10,000,000.00
Buildings	1-07-04-010				30,000,000.00	30,000,000.00
Other Structures	1-07-04-990				10,000,000.00	10,000,000.00
Sub-Total					P 50,000,000.00 P	50,000,000.00
30% Quick Response Fund	9998				P 43,076,723.00 P	43,076,723.00
Sub-Total					P 43,076,723.00 P	43,076,723.00
Total					P 143,589,076.00 P	143,589,076.00
Development Projects						
<u>Capital Outlay</u>						
Road Networks	1-07-03-010				P 199,399,304.00 P	199,399,304.00
Flood Control System	1-07-03-020				5,000,000.00	5,000,000.00
Water Supply System	1-07-03-040				600,000.00	600,000.00
Buildings	1-07-04-010				33,200,000.00	33,200,000.00
Hospitals and Health Centers	1-07-04-030				7,200,000.00	7,200,000.00
Medical Equipment	1-07-05-110				43,655,000.00	43,655,000.00
Sub-Total					P 289,054,304.00 P	289,054,304.00
TOTAL APPROPRIATIONS		P 1,351,739,822.00	P 867,326,788.00	P 219,341,271.00	P 433,373,637.00	P 2,871,781,518.00

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

2. Proposed New Appropriations, by Office

Office/Special Purpose Appropriations	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	Lump-Sum Appropriation	TOTAL
A. Office of the City Mayor	P 321,769,796.00	P 252,722,285.00	P 225,000.00	P	574,717,081.00
Local Disaster Risk Reduction Management Fund		50,512,353.00	50,000,000.00	P 43,076,723.00	143,589,076.00
Development Project			289,054,304.00		289,054,304.00
Local Disaster Risk Reduction Management Office		20,550,000.00			20,550,000.00
Peace and Order		24,675,000.00			24,675,000.00
Public Employment Office		13,975,000.00	80,000.00		14,055,000.00
Manpower Office		2,277,000.00	1,222,000.00		3,499,000.00
Urban Poor Office		3,150,000.00			3,150,000.00
Sports Development Office		3,520,000.00			3,520,000.00
Lapu-Lapu Cooperative Office		1,785,000.00	50,000.00		1,835,000.00
Mactan North Reclamation Development Office		15,000.00			15,000.00
Project Development Monitoring Office		1,570,000.00	75,000.00		1,645,000.00
Operations of Hoops Dome		135,000.00			135,000.00
Local Investment and Promotion Office		1,039,000.00			1,039,000.00
Clean and Green Office		2,010,000.00			2,010,000.00
DILG Office		613,000.00			613,000.00
Public Attorney's Office		965,000.00			965,000.00
Information Technology Office		4,100,000.00	4,446,000.00		8,546,000.00
Public Information Office		664,000.00	55,000.00		719,000.00
Local Youth Development Office		630,000.00			630,000.00
City of Lapu-Lapu Office for Substance Abuse Prevention (CLOSAP)		2,650,000.00			2,650,000.00
BJMP		8,950,000.00			8,950,000.00
Traffic Development Office		25,734,713.00			25,734,713.00
Aid and Contribution to National Agencies		4,000,000.00			4,000,000.00
Subsidy to Hospitals		200,990,597.00			200,990,597.00

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

2. Proposed New Appropriations, by Office

Office/Special Purpose Appropriations	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	Lump-Sum Appropriation	TOTAL
A. Office of the City Mayor					
Sanitary Services - Street Cleaning		P 20,000,000.00		P	20,000,000.00
Streetlighting Services		1,500,000.00			1,500,000.00
Beautification - Community Development		1,000,000.00			1,000,000.00
Maintenance of Plazas, Parks and Monuments		1,000,000.00			1,000,000.00
Financial Assistance to ERUF		4,000,000.00			4,000,000.00
Aid to Barangays		20,720,000.00			20,720,000.00
Loans		730,257.00			730,257.00
Terminal Leave Benefits	P 7,240,000.00				7,240,000.00
B. Office of the City Vice-Mayor	9,531,170.00	1,020,000.00	P 60,000.00		10,611,170.00
C. Office of the Internal Audit Services Officer	6,667,999.00	121,000.00	70,000.00		6,858,999.00
D. Office of the Sangguniang Panlungsod	44,982,172.00	3,060,000.00			48,042,172.00
E. Office of the Secretary to the Sangguniang Panlungsod	19,856,234.00	1,400,000.00	485,000.00		21,741,234.00
F. Office of the City Administrator	10,501,040.00	203,000.00			10,704,040.00
G. Office of the City Human Resource Management and Development	12,339,069.00	5,231,000.00			17,570,069.00
H. Office of the City Planning and Development Officer	19,765,597.00	288,000.00	140,000.00		20,193,597.00
I. Office of the City Civil Registrar	9,677,601.00	306,000.00			9,983,601.00
J. Office of the City General Services	19,702,043.00	303,471,000.00	1,575,000.00		324,748,043.00
Bids and Awards Committee	-	350,000.00			350,000.00
K. Office of the City Budget Officer	15,986,984.00	406,000.00	290,000.00		16,682,984.00
L. Office of the City Accountant	22,798,233.00	566,000.00	1,960,000.00		25,324,233.00
M. Office of the City Treasurer	39,323,912.00	13,284,196.00	-		52,608,108.00
N. Office of the City Assessor	21,421,265.00	1,589,326.00	1,000,000.00		24,010,591.00
O. Office of the City Auditor		55,000.00			55,000.00
P. Office of the City Library	2,245,270.00	10,500.00			2,255,770.00

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

2. Proposed New Appropriations, by Office

Office/Special Purpose Appropriations	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	Lump-Sum Appropriation	TOTAL
Q. Office of the City Attorney	P 15,256,613.00	P 606,000.00			P 15,862,613.00
R. Office of the City Prosecutor	7,779,463.00	3,149,000.00			10,928,463.00
S. Office of the Parole and Probation		277,000.00			277,000.00
T. Office of the Regional Trial Court - Branch 5 FC		228,000.00			228,000.00
U. Office of the Regional Trial Court - Branch 27		233,000.00			233,000.00
V. Office of the Regional Trial Court - Branch 53		228,000.00			228,000.00
W. Office of the Regional Trial Court - Branch 54		228,000.00			228,000.00
X. Office of the Regional Trial Court - Branch 67		233,000.00			233,000.00
Y. Office of the Regional Trial Court - Branch 68		233,000.00			233,000.00
Z. Office of the Regional Trial Court - Branch 69		233,000.00			233,000.00
AA. Office of the Regional Trial Court - Branch 70		228,000.00			228,000.00
AB. Office of the Regional Trial Court - Branch 71		233,000.00			233,000.00
AC. Office of the Regional Trial Court - Branch 72		233,000.00			233,000.00
AD. Office of the Regional Trial Court - Branch 73		233,000.00			233,000.00
AE. Office of the Municipal Trial Court in Cities Branch 1	364,741.00	233,000.00			597,741.00
AF. Office of the Municipal Trial Court in Cities Branch 2		233,000.00			233,000.00
AG. Office of the Municipal Trial Court in Cities Branch 3		233,000.00			233,000.00
AH. Office of the Municipal Trial Court in Cities Clerk of Court		77,000.00			77,000.00
AI. Office of the Clerk of Court		149,000.00			149,000.00
AJ. Office of the Register of Deeds		72,000.00			72,000.00
AK. Office of the Police Services		6,354,000.00			6,354,000.00
Crime Prevention		7,105,000.00			7,105,000.00
Law Enforcement		73,500.00			73,500.00
Internal Security		2,175,000.00			2,175,000.00
Counter Terrorism		318,500.00			318,500.00

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

2. Proposed New Appropriations, by Office

Office/Special Purpose Appropriations	Personal Services	Maintenance and Other Operating Expenses	Capital Outlay	Lump-Sum Appropriation	TOTAL
AK. Office of the Police Services					
Environmental Protection		P 1,029,000.00		P	1,029,000.00
Drug Affectation		1,641,500.00			1,641,500.00
Prosecution and Courts Program		122,500.00			122,500.00
AL. Office of the People's Law Enforcement Board	P 393,600.00	5,000.00			398,600.00
AM. Office of the Fire and Safety Services		2,917,000.00			2,917,000.00
AN. Department of Education	11,003,976.00	11,058,000.00			22,061,976.00
AO. Lapu-Lapu City College	47,969,979.00	4,736,000.00	P 10,000,000.00		62,705,979.00
AP. Office of the City Health Officer	71,814,228.00	45,068,000.00		2,700,000.00	119,582,228.00
AQ. Office of the Social Welfare and Development Officer	40,443,508.00	164,712,500.00		3,000,000.00	208,156,008.00
Senior Citizens Office	3,520,000.00	194,710,000.00		50,000.00	198,280,000.00
Gender and Development Office		730,000.00		50,000.00	780,000.00
Home Care Center		2,500,000.00			2,500,000.00
Stimulation and Therapeutic Activity Center (STAC)		50,000.00			50,000.00
AR. Office of the City Veterinarian	6,189,480.00	2,951,000.00			9,140,480.00
AS. Office of the City Environment and Natural Resources	17,722,974.00	105,063,281.00			122,786,255.00
AT. Office of the City Engineer	54,446,122.00	3,926,000.00			58,372,122.00
AU. Office of the City Tourism	9,436,414.00	19,506,000.00		100,000.00	29,042,414.00
TOTAL	P 870,149,483.00	P 1,591,868,008.00	P 366,687,304.00	P 43,076,723.00	P 2,871,781,518.00

SUMMARY OF FY 2023 PROPOSED NEW APPROPRIATIONS

3. Summary Statement of All Statutory and Contractual Obligations Due

Particulars		Amount
1. Statutory and Contractual Obligations		
1.1 Retirement Gratuity	P	240,000.00
1.2 Terminal Leave Benefits		7,000,000.00
1.3 Debt Service		730,257.00
1.4 Employees Compensation Insurance Premiums		2,012,400.00
1.5 PHILHEALTH Contributions		11,171,771.00
1.6 PAG-IBIG Contributions		2,012,400.00
1.7 Retirement and Life Insurance Premiums		61,101,554.00
2. Budgetary Requirements		
2.1 20% of IRA for Development Fund	P	289,054,304.00
2.2 5% Local Disaster Risk Reduction and Management		143,589,076.00
2.3 Financial Assistance to Barangays (P 1,000.00 minimum aid)		20,720,000.00
TOTAL	P	<u>537,631,762.00</u>

STATEMENT OF INDEBTEDNESS

Budget Year 2023

Lapu-Lapu City

GENERAL FUND

Creditor 1	Date Contracted 2	Term 3	Principal Amount 4	Purpose 5	Previous Payments Made			Amount Due Budget Year 2023			Balance of the Principal 12
					Principal 6	Interest 7	Total 8	Principal 9	Interest 10	Total 11	
					Land Bank of the Philippines						
National Housing Authority	1/18/2008	15 yrs	P 2,000,000.00		P 1,750,000.00	P 1,647,908.03	P 3,397,908.03	P 250,000.00	P 20,000.00	P 270,000.00	
National Housing Authority - Sudtungan	1/16/2020	6 yrs	2,761,537.56		920,512.56		920,512.56	460,257.00		460,257.00	P 1,380,768.00
TOTAL			<u>P 4,761,537.56</u>		<u>P 2,670,512.56</u>	<u>P 1,647,908.03</u>	<u>P 4,318,420.59</u>	<u>P 710,257.00</u>	<u>P 20,000.00</u>	<u>P 730,257.00</u>	<u>P 1,380,768.00</u>