



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Training Expenses	5-02-02-010	6,898,279.52	3,852,014.44	7,104,985.56	10,957,000.00	9,500,000.00
Scholarship Expenses	5-02-02-020	-	-	300,000.00	300,000.00	300,000.00
Office Supplies Expenses	5-02-03-010	3,013,323.60	2,668,787.58	1,307,612.42	3,976,400.00	2,800,000.00
Accountable Forms Expenses	5-02-03-020	850,000.00	-	1,300,000.00	1,300,000.00	1,300,000.00
Non-Accountable Forms Expenses	5-02-03-030	-	-	100,000.00	100,000.00	100,000.00
Food Supplies Expenses	5-02-03-050	-	-	100,000.00	100,000.00	100,000.00
Drugs and Medicines Expenses	5-03-03-070	-	-	-	-	-
Textbooks and Instructional Materials Expenses	5-02-03-110	4,985,785.00	-	5,000,000.00	5,000,000.00	-
Military, Police and Traffic Supplies Expenses	5-02-03-120	-	-	100,000.00	100,000.00	100,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	1,304,401.10	4,512,298.90	5,816,700.00	6,000,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	332,235.00	2,392,165.00	2,724,400.00	3,000,000.00
Other Supplies and Materials Expenses	5-02-03-990	86,606,939.79	27,940,556.25	70,754,751.63	98,695,307.88	78,128,250.00
Postage and Courier	5-02-05-010	-	-	10,000.00	10,000.00	10,000.00
Telephone Expenses	5-02-05-020	-	-	-	-	-
Internet Subscription Expenses	5-02-05-030	-	-	-	-	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	-	-	100,000.00	100,000.00	100,000.00
Award/Rewards Expenses	5-02-06-010	195,000.00	-	1,500,000.00	1,500,000.00	1,500,000.00
Prizes	5-02-06-020	811,000.00	1,237,750.00	587,250.00	1,825,000.00	2,558,500.00
Confidential Expenses	5-02-10-010	16,000,000.00	8,000,000.00	8,000,000.00	16,000,000.00	16,000,000.00
Extraordinary and Miscellaneous Expenses	5-02-10-030	1,988,600.00	518,600.00	7,411,272.01	7,929,872.01	9,225,039.59
Legal Services	5-02-11-010	-	-	100,000.00	100,000.00	100,000.00
Consultancy Services	5-02-11-030	448,000.00	275,000.00	25,000.00	300,000.00	500,000.00
Other Professional Services	5-02-11-990	8,930,678.66	6,736,618.00	4,675,382.00	11,412,000.00	16,312,000.00
<i>Honorarium Allowance of P10,000.00 per month for COMELEC Head - P120,000.00</i>						
<i>Honorarium Allowance of P2,500.00 per month for COMELEC Staff - P120,000.00</i>						
<i>Transportation Allowance of P6,000.00 per month of MMDA Action Officer - P72,000.00</i>						
Other General Services	5-02-12-990	13,332,181.92	6,888,701.09	12,111,298.91	19,000,000.00	19,000,000.00
Repair and Maintenance						
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
- Infrastructure Assets	5-02-13-030	-	-	200,000.00	200,000.00	200,000.00
- Building and Other Structures	5-02-13-040	5,982,040.88	19,000,000.00	-	19,000,000.00	-
- Machinery and Equipment	5-02-13-050	26,500.00	-	500,000.00	500,000.00	200,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
- Transportation Equipment	5-02-13-060	-	-	75,000.00	75,000.00	75,000.00
- Furniture and Fixtures	5-02-13-070	-	-	50,000.00	50,000.00	50,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	100,000.00	100,000.00	50,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	100,000.00	100,000.00	50,000.00
- Other Property, Plant and Equipment	5-02-13-990	-	-	100,000.00	100,000.00	100,000.00
Subsidy to National Government Agencies	5-02-14-020	-	-	500,000.00	500,000.00	500,000.00
Subsidy to Local Government Units	5-02-14-030	420,000.00	420,000.00	760,000.00	1,180,000.00	1,130,000.00
Subsidy to Other Funds	5-02-14-060	-	-	100,000.00	100,000.00	100,000.00
Subsidy - Other	5-02-14-990	85,000.00	-	200,000.00	200,000.00	200,000.00
Taxes, Duties and License	5-02-16-010	-	-	100,000.00	100,000.00	8,000,000.00
Fidelity Bond Premiums	5-02-16-020	-	-	50,000.00	50,000.00	50,000.00
Insurance Expenses	5-02-16-030	-	-	100,000.00	100,000.00	100,000.00
Advertising Expenses	5-02-99-010	482,227.20	-	1,000,000.00	1,000,000.00	500,000.00
Printing and Publication Expenses	5-02-99-020	23,176.25	-	270,000.00	270,000.00	300,000.00
Representation Expenses	5-02-99-030	16,406,616.98	9,210,586.93	15,521,813.07	24,732,400.00	25,000,000.00
Rent Expenses	5-02-99-050	4,500.00	-	200,000.00	200,000.00	300,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	310,000.00	310,000.00	90,000.00	400,000.00	400,000.00
Subscriptions Expenses	5-02-99-070	-	-	300,000.00	300,000.00	300,000.00
Donations	5-02-99-080	2,720,500.00	4,384,000.00	1,116,000.00	5,500,000.00	6,500,000.00
Other Maintenance & Operating Expenses	5-02-99-990	8,674,383.17	2,375,553.12	9,459,964.56	11,835,517.68	9,318,700.14
<b>TOTAL M.O.O.E</b>		<b>179,846,696.09</b>	<b>95,487,823.27</b>	<b>161,751,774.30</b>	<b>257,239,597.57</b>	<b>223,457,489.73</b>
<b>FINANCIAL EXPENSES</b>						
Bank Charges	5-03-01-040	-	-	100,000.00	100,000.00	50,000.00
Other Financial Charges	5-03-01-990	-	-	-	-	-
<b>TOTAL FINANCIAL EXPENSES</b>		<b>-</b>	<b>-</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>50,000.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Land and Land Improvements</b>						
Land	1-07-01-010	-	1,161,000.00	23,839,000.00	25,000,000.00	10,000,000.00
Other Land Improvements	1-07-02-990	-	-	-	-	-
Hospitals and Health Centers	1-07-04-030	32,488,978.66	-	-	-	-

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>Property, Plant and Equipment</b>						
<b>Buildings and Other Structures</b>						
Other Structures	1-07-04-990	-	-	-	-	-
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	1,000,000.00	1,000,000.00	1,000,000.00
Information and Communication Technology Equipment	1-07-05-030	12,576,637.10	-	1,000,000.00	1,000,000.00	1,000,000.00
Communication Equipment	1-07-05-070	-	-	100,000.00	100,000.00	100,000.00
Disater Response and Rescue Equipment	1-07-05-090	14,000,000.00	-	-	-	-
Military, Police and Security Equipment	1-07-05-100	78,821,107.02	-	100,000.00	100,000.00	100,000.00
Technical and Scientific Equipment	1-07-05-140	-	-	300,000.00	300,000.00	300,000.00
Other Machinery and Equipment	1-07-05-990	-	-	300,000.00	300,000.00	300,000.00
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	-	-	100,000.00	100,000.00	100,000.00
<b>Other Property, Plant and Equipment</b>						
Other Property, Plant and Equipment	1-07-99-990	-	-	-	-	-
<b>Total Property, Plant and Equipment</b>		<b>137,886,722.78</b>	<b>1,161,000.00</b>	<b>26,739,000.00</b>	<b>27,900,000.00</b>	<b>12,900,000.00</b>
<b>Intangible Assets</b>						
Computer Software	1-09-01-020	117,000,000.00	-	-	-	-
<b>Total Intangible Assets</b>		<b>117,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL OUTLAYS</b>		<b>254,886,722.78</b>	<b>1,161,000.00</b>	<b>26,739,000.00</b>	<b>27,900,000.00</b>	<b>12,900,000.00</b>
<b>SPECIAL PURPOSE APPROPRIATIONS</b>						
Appropriation for Development Programs/Projects (20% CDF)		14,247,360.00	20,000,000.00	4,027,000.00	24,027,000.00	38,000,000.00
<i>Construction of Animal Shelter ( Phase 2 ) - P10,000,000.00</i>						
<i>Construction of City Anti-Drug Abuse Council (CADAC) Building - P10,000,000.00</i>						
<i>Rehabilitation of Perimeter wall at San Juan Cemetery ( Phase 2 ) - P8,000,000.00</i>						
<i>FDLRC (asphalt Overlay) - P10,000,000.00</i>						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Other Authorized SPAs						
Personnel Amelioration		25,571,681.54	11,573,787.77	13,426,212.23	25,000,000.00	25,000,000.00
<i>Personnel Benefits/Miscellaneous Cost - P10,000,000.00</i>						
<i>Monetization of Leave Credits - P3,800,000.00</i>						
<i>Terminal Leave - P11,200,000.00</i>						
Prior Years' Obligations		133,245,424.79	12,204,833.51	36,962,575.51	49,167,409.02	-
<b>TOTAL SPECIAL PURPOSE APPROPRIATIONS</b>		<b>173,064,466.33</b>	<b>43,778,621.28</b>	<b>54,415,787.74</b>	<b>98,194,409.02</b>	<b>63,000,000.00</b>
<b>Total OFFICE OF THE CITY MAYOR</b>		<b>657,196,320.13</b>	<b>165,118,891.77</b>	<b>276,872,681.82</b>	<b>441,991,573.59</b>	<b>360,504,454.73</b>
<b>PUBLIC ASSISTANCE CENTER</b>						
<b>Maintenance and Other Operating Expenses</b>						
Office Supplies Expenses	5-02-03-010	256,270.25	273,476.90	121,523.10	395,000.00	395,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	8,000.00	-	8,000.00	10,000.00
Other Supplies and Materials Expenses	5-02-03-990	65,147.50	53,676.70	43,323.30	97,000.00	95,000.00
Donations	5-02-99-080	22,871,243.59	15,104,239.48	9,895,760.52	25,000,000.00	28,000,000.00
<i>(Burial Assistance - P 10,000,000.00)</i>						
<i>(Medical Assistance - P 10,000,000.00)</i>						
<i>(Emergency Assistance - P 5,000,000.00)</i>						
<i>(Other Financial Assistance - P 3,000,000.00)</i>						
<b>Total PAC</b>		<b>23,192,661.34</b>	<b>15,439,393.08</b>	<b>10,060,606.92</b>	<b>25,500,000.00</b>	<b>28,500,000.00</b>
<b>OFFICE OF THE SENIOR CITIZENS AFFAIRS</b>						
<b>Maintenance and Other Operating Expenses</b>						
Office Supplies Expenses	5-02-03-010	406,055.40	402,721.43	278.57	403,000.00	299,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	4,669.37	1,330.63	6,000.00	51,000.00
Other Supplies and Materials Expenses	5-02-03-990	205,520.95	112,055.70	44,944.30	157,000.00	122,000.00
Prizes	5-02-06-020	300,000.00	255,000.00	-	255,000.00	300,000.00
Other General Services	5-02-12-990	169,837.98	73,055.20	111,744.80	184,800.00	184,800.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Printing and Publication Expenses	5-02-99-020	357,000.00	477,600.00	2,400.00	480,000.00	440,000.00
Representation Expenses	5-02-99-030	78,920.00	-	-	-	-
Rent Expenses	5-02-99-050	150,000.00	150,000.00	50,000.00	200,000.00	150,000.00
Donations	5-02-99-080	15,067,000.00	308,000.00	16,081,000.00	16,389,000.00	17,255,000.00
Other Maintenance & Operating Expenses	5-02-99-990	2,405,600.00	1,521,132.00	1,238,868.00	2,760,000.00	2,190,000.00
(Honorarium Allowance for OSCA President per Barangay at P 5,000.00 per month - P 1,260,000.00)						
<b>Sub-Total MOOE</b>		<b>19,139,934.33</b>	<b>3,304,233.70</b>	<b>17,530,566.30</b>	<b>20,834,800.00</b>	<b>20,991,800.00</b>
<b>Capital Outlay</b>						
Information and Communication Technology Equipment	1-07-05-030	-	63,000.00	-	63,000.00	-
<b>Sub-Total Capital Outlay</b>		<b>-</b>	<b>63,000.00</b>	<b>-</b>	<b>63,000.00</b>	<b>-</b>
<b>Total OSCA</b>		<b>19,139,934.33</b>	<b>3,367,233.70</b>	<b>17,530,566.30</b>	<b>20,897,800.00</b>	<b>20,991,800.00</b>
<b>PEOPLE'S LAW ENFORCEMENT BOARD</b>						
<b>Maintenance and Other Operating Expenses</b>						
Office Supplies Expenses	5-02-03-010	91,444.70	-	80,000.00	80,000.00	100,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	10,000.00	10,000.00	5,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	10,000.00	10,000.00	5,000.00
Other Professional Services	5-02-11-990	-	-	400,000.00	400,000.00	400,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	-	-	-
<b>Total PLEB</b>		<b>91,444.70</b>	<b>-</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>510,000.00</b>
<b>PUBLIC EMPLOYMENT AND SERVICE OFFICE</b>						
<b>Maintenance and Other Operating Expenses</b>						
Traveling Expenses - Local	5-02-01-010	13,633.00	-	40,000.00	40,000.00	40,000.00
Training Expenses	5-02-02-010	551,421.46	122,400.00	381,216.00	503,616.00	942,034.00
Office Supplies Expenses	5-02-03-010	392,908.50	242,689.91	109,460.09	352,150.00	196,039.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	53,522.00	46,478.00	100,000.00	29,200.00
Other Supplies and Materials Expenses	5-02-03-990	680,652.05	391,059.80	652,660.20	1,043,720.00	1,062,522.00
Other General Services	5-02-12-990	2,305,007.43	1,742,102.37	633,597.63	2,375,700.00	2,419,940.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	40,000.00	40,000.00	40,000.00
Representation Expenses	5-02-99-030	21,240.00	179,550.00	9,714.00	189,264.00	221,200.00
Rent Expenses	5-02-99-050	144,700.35	210,000.00	10,000.00	220,000.00	210,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	2,400.00	6,000.00	4,000.00	10,000.00	10,000.00
Other Maintenance & Operating Expenses	5-02-99-990	480,745.00	374,200.00	373,140.00	747,340.00	587,050.00
<b>Sub-Total MOOE</b>		<b>4,592,707.79</b>	<b>3,321,524.08</b>	<b>2,300,265.92</b>	<b>5,621,790.00</b>	<b>5,757,985.00</b>
<b>Capital Outlay</b>						
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	80,000.00
<b>Sub-Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000.00</b>
<b>Total PESO</b>		<b>4,592,707.79</b>	<b>3,321,524.08</b>	<b>2,300,265.92</b>	<b>5,621,790.00</b>	<b>5,837,985.00</b>
<b>CITY SPORTS OFFICE</b>						
<b>Maintenance and Other Operating Expenses</b>						
Traveling Expenses - Local	5-02-01-010	-	-	406,000.00	406,000.00	645,000.00
Training Expenses	5-02-02-010	-	-	174,276.00	174,276.00	-
Office Supplies Expenses	5-02-03-010	37,256.68	51,808.90	191.10	52,000.00	86,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	69,052.00	948.00	70,000.00	188,000.00
<b>Maintenance and Other Operating Expenses</b>						
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	67,100.00	900.00	68,000.00	148,000.00
Other Supplies and Materials Expenses	5-02-03-990	5,105,797.90	3,509,932.00	4,182,586.00	7,692,518.00	6,979,217.00
Prizes	5-02-06-020	1,501,000.00	790,000.00	1,246,000.00	2,036,000.00	1,855,000.00
Other Professional Services	5-02-11-990	-	-	-	-	290,000.00
Other General Services	5-02-12-990	1,317,200.00	1,321,000.00	1,178,800.00	2,499,800.00	3,188,000.00
Rent Expenses	5-02-99-050	-	100,000.00	-	100,000.00	201,900.00
Other Maintenance & Operating Expenses	5-02-99-990	2,800,449.52	970,455.50	4,152,712.50	5,123,168.00	5,353,994.00
<b>Total City Sports</b>		<b>10,761,704.10</b>	<b>6,879,348.40</b>	<b>11,342,413.60</b>	<b>18,221,762.00</b>	<b>18,935,111.00</b>

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>CITY YOUTH DEVELOPMENT OFFICE</b>						
<b>Maintenance and Other Operating Expenses</b>						
Traveling Expenses - Local	5-02-01-010	37,614.00	15,055.73	54,944.27	70,000.00	150,000.00
Training Expenses	5-02-02-010	1,812,045.70	650,850.67	342,149.33	993,000.00	971,220.00
Office Supplies Expenses	5-02-03-010	99,784.90	-	186,100.00	186,100.00	223,547.70
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	142,700.00	142,700.00	60,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	84,600.00	84,600.00	81,320.00
Other Supplies and Materials Expenses	5-02-03-990	449,089.00	-	472,750.00	472,750.00	1,160,452.60
Prizes	5-02-06-020	97,000.00	-	200,000.00	200,000.00	120,000.00
Other General Services	5-02-12-990	100,502.93	295,406.06	925,393.94	1,220,800.00	1,188,000.00
Representation Expenses	5-02-99-030	-	-	50,000.00	50,000.00	50,000.00
Rent Expenses	5-02-99-050	-	-	350,000.00	350,000.00	-
Other Maintenance & Operating Expenses	5-02-99-990	56,720.00	75,100.00	125,950.00	201,050.00	1,172,850.00
<b>Sub-Total MOOE</b>		<b>2,652,756.53</b>	<b>1,036,412.46</b>	<b>2,934,587.54</b>	<b>3,971,000.00</b>	<b>5,177,390.30</b>
<b>Capital Outlay</b>						
Information and Communication Technology Equipment	1-07-05-030	49,960.00	120,400.00	8,600.00	129,000.00	205,400.00
Technical and Scientific Equipment	1-07-05-140	-	-	-	-	65,000.00
<b>Sub-Total Capital Outlay</b>		<b>49,960.00</b>	<b>120,400.00</b>	<b>8,600.00</b>	<b>129,000.00</b>	<b>270,400.00</b>
<b>Total CYDO</b>		<b>2,702,716.53</b>	<b>1,156,812.46</b>	<b>2,943,187.54</b>	<b>4,100,000.00</b>	<b>5,447,790.30</b>
<b>PAROLE PROBATION AND ADMINISTRATION</b>						
<b>Maintenance and Other Operating Expenses</b>						
Training Expenses	5-02-02-010	980,080.80	1,196,828.25	3,171.75	1,200,000.00	1,287,000.00
Office Supplies Expenses	5-02-03-010	65,475.46	64,445.90	554.10	65,000.00	27,500.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	-	-	31,800.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	22,000.00	-	22,000.00	19,200.00
Other Supplies and Materials Expenses	5-02-03-990	33,878.50	12,237.00	763.00	13,000.00	21,500.00
<b>Sub-Total MOOE</b>		<b>1,079,434.76</b>	<b>1,295,511.15</b>	<b>4,488.85</b>	<b>1,300,000.00</b>	<b>1,387,000.00</b>
<b>Capital Outlay</b>						
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	63,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>Sub-Total Capital Outlay</b>		-	-	-	-	63,000.00
<b>Total PPA</b>		1,079,434.76	1,295,511.15	4,488.85	1,300,000.00	1,450,000.00
<b>SAN JUAN CEMETERY</b>						
<b>Maintenance and Other Operating Expenses</b>						
Office Supplies Expenses	5-02-03-010	40,991.80	52,638.15	2,661.85	55,300.00	51,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	4,800.00	-	4,800.00	271,500.00
Other Supplies and Materials Expenses	5-02-03-990	395,470.10	183,543.00	316,457.00	500,000.00	618,000.00
Other General Services	5-02-12-990	1,507,201.36	817,878.53	1,056,521.47	1,874,400.00	2,935,680.00
Repair and Maintenance						
- Building and Other Structures	5-02-13-040	186,300.00	700,860.00	60,140.00	761,000.00	738,660.00
Other Maintenance & Operating Expenses	5-02-99-990	42,200.00	-	50,400.00	50,400.00	55,000.00
<b>Sub-Total MOOE</b>		2,172,163.26	1,759,719.68	1,486,180.32	3,245,900.00	4,669,840.00
<b>Capital Outlay</b>						
Information and Communication Technology Equipment	1-07-05-030	109,800.00	60,200.00	29,800.00	90,000.00	-
Military, Police and Security Equipment	1-07-05-100	-	-	250,000.00	250,000.00	-
<b>Sub-Total Capital Outlay</b>		109,800.00	60,200.00	279,800.00	340,000.00	-
<b>Total San Juan Cemetery</b>		2,281,963.26	1,819,919.68	1,765,980.32	3,585,900.00	4,669,840.00
<b>TASK FORCE DISIPLINA</b>						
<b>Maintenance and Other Operating Expenses</b>						
Office Supplies Expenses	5-02-03-010	80,415.70	-	-	-	-
Other Supplies and Materials Expenses	5-02-03-990	112,056.35	-	-	-	-
Other General Services	5-02-12-990	172,079.01	-	-	-	-
<b>Sub-Total MOOE</b>		364,551.06	-	-	-	-
<b>Capital Outlay</b>						
Information and Communication Technology Equipment	1-07-05-030	62,980.00	-	-	-	-
<b>Sub-Total Capital Outlay</b>		62,980.00	-	-	-	-
<b>Total TFD</b>		427,531.06	-	-	-	-
<b>TRICYCLE REGULATORY BOARD</b>						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>Maintenance and Other Operating Expenses</b>						
Office Supplies Expenses	5-02-03-010	78,282.18	-	-	-	-
Non-Accountable Forms Expenses	5-02-03-030	263,628.00	-	-	-	-
Other Supplies and Materials Expenses	5-02-03-990	145,105.30	-	-	-	-
Other General Services	5-02-12-990	161,676.09	-	-	-	-
<b>Sub-Total MOOE</b>		<b>648,691.57</b>	-	-	-	-
<b>Total TRB</b>		<b>648,691.57</b>	-	-	-	-
<b>CITY ADMINISTRATOR'S OFFICE</b>						
<b>Maintenance and Other Operating Expenses</b>						
Office Supplies Expenses	5-02-03-010	206,586.00	338,073.90	11,926.10	350,000.00	400,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	150,000.00	150,000.00	50,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	250,000.00	250,000.00	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	297,302.30	58,515.42	91,484.58	150,000.00	400,000.00
Other Professional Services	5-02-11-990	-	-	-	-	300,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	100,000.00	100,000.00	-
Representation Expenses	5-02-99-030	-	-	-	-	200,000.00
<b>Sub-Total MOOE</b>		<b>503,888.30</b>	<b>396,589.32</b>	<b>603,410.68</b>	<b>1,000,000.00</b>	<b>1,400,000.00</b>
<b>Capital Outlay</b>						
Office Equipment	1-07-05-020	-	-	-	-	-
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	280,000.00
Furniture and Fixtures	1-07-07-010	-	-	-	-	-
<b>Sub-Total Capital Outlay</b>		-	-	-	-	<b>280,000.00</b>
<b>Total City Administrator's Office</b>		<b>503,888.30</b>	<b>396,589.32</b>	<b>603,410.68</b>	<b>1,000,000.00</b>	<b>1,680,000.00</b>
<b>CITY INVESTMENT AND PROMOTION CENTER</b>						
<b>Maintenance and Other Operating Expenses</b>						
Traveling Expenses - Local	5-02-01-010	13,008.92	-	10,000.00	10,000.00	20,000.00
Training Expenses	5-02-02-010	8,000.00	-	40,000.00	40,000.00	330,000.00
Office Supplies Expenses	5-02-03-010	23,581.20	-	90,000.00	90,000.00	50,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	10,000.00	10,000.00	10,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	10,000.00	10,000.00	10,000.00
Other Supplies and Materials Expenses	5-02-03-990	110,044.65	6,480.00	83,520.00	90,000.00	50,000.00
Representation Expenses	5-02-99-030	7,543.00	-	50,000.00	50,000.00	50,000.00
<b>Sub-Total MOOE</b>		<b>162,177.77</b>	<b>6,480.00</b>	<b>293,520.00</b>	<b>300,000.00</b>	<b>520,000.00</b>
<b>Capital Outlay</b>						
Information and Communication Technology Equipment	1-07-05-030	-	-	100,000.00	100,000.00	-
<b>Sub-Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>-</b>
<b>Total CIPC</b>		<b>162,177.77</b>	<b>6,480.00</b>	<b>393,520.00</b>	<b>400,000.00</b>	<b>520,000.00</b>
<b>LIBRARY</b>						
<b>Maintenance and Other Operating Expenses</b>						
Traveling Expenses - Local	5-02-01-010	-	-	-	-	30,000.00
Training Expenses	5-02-02-010	-	-	-	-	30,000.00
Office Supplies Expenses	5-02-03-010	-	-	-	-	96,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	-	-	17,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	-	-	16,000.00
Other Supplies and Materials Expenses	5-02-03-990	-	-	-	-	10,000.00
Prizes	5-02-06-020	-	-	-	-	10,000.00
Other General Services	5-02-12-990	-	-	-	-	216,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	-	-	53,000.00
<b>Sub-Total MOOE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>478,000.00</b>
<b>Capital Outlay</b>						
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	60,200.00
<b>Sub-Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,200.00</b>
<b>Total LIBRARY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>538,200.00</b>
<b>GENDER AND DEVELOPMENT OFFICE</b>						
<b>Maintenance and Other Operating Expenses</b>						
Training Expenses	5-02-02-010	575,542.55	86,573.09	749,105.81	835,678.90	3,229,919.20
Office Supplies Expenses	5-02-03-010	349,011.40	163,280.05	106,979.95	270,260.00	257,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	85,198.60	64,801.40	150,000.00	387,790.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	-	-	123,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Other Supplies and Materials Expenses	5-02-03-990	647,018.50	210,497.98	700,140.68	910,638.66	2,611,399.00
Prizes	5-02-06-020	120,000.00	117,500.00	-	117,500.00	232,000.00
Other General Services	5-02-12-990	-	44,251.42	291,748.58	336,000.00	366,960.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	300,000.00	300,000.00	-
Printing and Publication Expenses	5-02-99-020	-	-	125,000.00	125,000.00	-
Representation Expenses	5-02-99-030	32,880.00	17,355.00	52,605.00	69,960.00	246,000.00
Rent Expenses	5-02-99-050	-	-	-	-	200,000.00
Other Maintenance & Operating Expenses	5-02-99-990	92,400.00	98,810.00	2,830.00	101,640.00	769,570.00
<b>Sub-Total MOOE</b>		<b>1,816,852.45</b>	<b>823,466.14</b>	<b>2,393,211.42</b>	<b>3,216,677.56</b>	<b>8,423,638.20</b>
<b>Capital Outlay</b>						
Office Equipment	1-07-05-020	59,900.00	-	-	-	-
Information and Communication Technology Equipment	1-07-05-030	-	-	300,000.00	300,000.00	160,000.00
Other Machinery and Equipment	1-07-05-990	-	-	300,000.00	300,000.00	140,000.00
<b>Sub-Total Capital Outlay</b>		<b>59,900.00</b>	<b>-</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>300,000.00</b>
<b>Total GAD</b>		<b>1,876,752.45</b>	<b>823,466.14</b>	<b>2,993,211.42</b>	<b>3,816,677.56</b>	<b>8,723,638.20</b>
<b>COMMISSION ON AUDIT</b>						
<b>Maintenance and Other Operating Expenses</b>						
Traveling Expenses - Local	5-02-01-010	72,800.00	34,795.24	165,204.76	200,000.00	140,000.00
Training Expenses	5-02-02-010	44,700.00	22,400.00	77,600.00	100,000.00	150,000.00
Office Supplies Expenses	5-02-03-010	76,442.60	40,791.21	89,208.79	130,000.00	120,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	33,514.80	6,485.20	40,000.00	100,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	10,000.00	10,000.00	10,000.00
Other Supplies and Materials Expenses	5-02-03-990	34,477.75	24,479.10	45,520.90	70,000.00	70,000.00
Postage and Courier	5-02-05-010	-	-	10,000.00	10,000.00	10,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	42,000.00	-	10,000.00	10,000.00	10,000.00
- Transportation Equipment	5-02-13-060	-	-	142,000.00	142,000.00	240,000.00
Printing and Publication Expenses	5-02-99-020	-	-	2,000.00	2,000.00	2,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>Sub-Total MOOE</b>		<b>270,420.35</b>	<b>155,980.35</b>	<b>558,019.65</b>	<b>714,000.00</b>	<b>852,000.00</b>
<b>Capital Outlay</b>						
Information and Communication Technology Equipment	1-07-05-030	181,700.00	-	250,000.00	250,000.00	250,000.00
<b>Sub-Total Capital Outlay</b>		<b>181,700.00</b>	<b>-</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>
<b>Total COA</b>		<b>452,120.35</b>	<b>155,980.35</b>	<b>808,019.65</b>	<b>964,000.00</b>	<b>1,102,000.00</b>
<b>CTC, RTC, &amp; PROSECUTOR'S OFFICE</b>						
<b>Maintenance and Other Operating Expenses</b>						
Traveling Expenses - Local	5-02-01-010	-	-	50,000.00	50,000.00	50,000.00
Training Expenses	5-02-02-010	-	-	412,000.00	412,000.00	200,000.00
Office Supplies Expenses	5-02-03-010	253,819.47	254,148.66	15,851.34	270,000.00	300,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	54,425.00	575.00	55,000.00	50,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	20,300.00	4,700.00	25,000.00	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	67,795.10	6,271.50	43,728.50	50,000.00	50,000.00
Other Professional Services	5-02-11-990	4,668,000.00	2,221,000.00	2,925,000.00	5,146,000.00	6,252,000.00
<b>Total CTC, RTC, &amp; PROSECUTOR'S OFFICE</b>		<b>4,989,614.57</b>	<b>2,556,145.16</b>	<b>3,451,854.84</b>	<b>6,008,000.00</b>	<b>6,952,000.00</b>
<b>DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT/FIELD OFFICE</b>						
<b>Maintenance &amp; Other Operating Expenses</b>						
Training Expenses	5-02-02-010	1,437,289.46	2,370,787.50	529,212.50	2,900,000.00	4,136,971.92
Office Supplies Expenses	5-02-03-010	43,959.60	130,058.90	35,341.10	165,400.00	203,862.20
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	5,000.00	-	5,000.00	10,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	14,600.00	-	14,600.00	-
Other Supplies and Materials Expenses	5-02-03-990	42,836.50	162,297.60	202.40	162,500.00	59,750.00
Prizes	5-02-06-020	1,950,000.00	150,000.00	1,720,000.00	1,870,000.00	2,678,000.00
Other Professional Services	5-02-11-990	120,000.00	60,000.00	60,000.00	120,000.00	288,000.00
Other General Services	5-02-12-990	226,876.89	101,676.14	138,323.86	240,000.00	300,000.00
Subsidy to Local Government units	5-02-14-030	-	101,262.00	108,738.00	210,000.00	-
Representation Expenses	5-02-99-030	404,044.20	527,875.00	69,725.00	597,600.00	574,610.00
Other Maintenance & Operating Expenses	5-02-99-990	-	136,035.00	43,865.00	179,900.00	108,450.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>Total DILG</b>		<b>4,225,006.65</b>	<b>3,759,592.14</b>	<b>2,705,407.86</b>	<b>6,465,000.00</b>	<b>8,359,644.12</b>
<b>BUREAU OF JAIL MANAGEMENT AND PENELOGY</b>						
<b>Maintenance &amp; Other Operating Expenses</b>						
Training Expenses	5-02-02-010	708,542.85	-	790,000.00	790,000.00	950,000.00
Office Supplies Expenses	5-02-03-010	99,138.44	100,569.00	131.00	100,700.00	250,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	185,248.00	52.00	185,300.00	190,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	44,000.00	-	44,000.00	-
Other Supplies and Materials Expenses	5-02-03-990	14,390.00	-	130,000.00	130,000.00	-
Prizes	5-02-06-020	130,000.00	-	170,000.00	170,000.00	180,000.00
Other Professional Services	5-02-11-990	2,932,500.00	1,552,500.00	1,447,500.00	3,000,000.00	3,450,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	425,000.00	425,000.00	-
<b>Sub-Total MOOE</b>		<b>3,884,571.29</b>	<b>1,882,317.00</b>	<b>2,962,683.00</b>	<b>4,845,000.00</b>	<b>5,020,000.00</b>
<b>Capital Outlay</b>						
Technical and Scientific Equipment	1-07-05-140	-	100,000.00	-	100,000.00	-
Other Machinery and Equipment	1-07-05-990	-	-	-	-	300,000.00
<b>Sub-Total Capital Outlay</b>		<b>-</b>	<b>100,000.00</b>	<b>-</b>	<b>100,000.00</b>	<b>300,000.00</b>
<b>Total BJMP</b>		<b>3,884,571.29</b>	<b>1,982,317.00</b>	<b>2,962,683.00</b>	<b>4,945,000.00</b>	<b>5,320,000.00</b>
<b>BUREAU OF FIRE PROTECTION</b>						
<b>Maintenance &amp; Other Operating Expenses</b>						
Traveling Expenses - Local	5-02-01-010	-	-	-	-	100,000.00
Training Expenses	5-02-02-010	1,134,074.25	-	-	-	10,000.00
Office Supplies Expenses	5-02-03-010	172,196.05	192,747.92	405.48	193,153.40	323,221.40
Fuel, Oil and Lubricants Expenses	5-02-03-090	-	-	5,550.00	5,550.00	6,475.00
Textbooks and Instructional Materials Expenses	5-02-03-110	-	-	-	-	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	133,284.25	34,245.75	167,530.00	238,200.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	136,400.00	600.00	137,000.00	181,960.00
Other Supplies and Materials Expenses	5-02-03-990	471,939.00	485,766.50	170,533.36	656,299.86	926,007.75
Prizes	5-02-06-020	175,000.00	317,000.00	-	317,000.00	550,000.00
Other Professional Services	5-02-11-990	3,427,500.00	1,802,500.00	2,187,500.00	3,990,000.00	3,990,000.00
Printing and Publication Expenses	5-02-99-020	19,800.00	8,000.00	45,900.00	53,900.00	-
Rent Expenses	5-02-99-050	-	573,120.00	2,880.00	576,000.00	1,196,000.00
Other Maintenance & Operating Expenses	5-02-99-990	947,859.98	1,111,526.97	285,353.03	1,396,880.00	2,351,245.00
<b>Sub-Total MOOE</b>		<b>6,348,369.28</b>	<b>4,760,345.64</b>	<b>2,732,967.62</b>	<b>7,493,313.26</b>	<b>9,873,109.15</b>
<b>Capital Outlay</b>						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	350,000.00
<b>Sub-Total Capital Outlay</b>		-	-	-	-	<b>350,000.00</b>
<b>Total BFP</b>		<b>6,348,369.28</b>	<b>4,760,345.64</b>	<b>2,732,967.62</b>	<b>7,493,313.26</b>	<b>10,223,109.15</b>
<b>PHILIPPINE NATIONAL POLICE</b>						
<b>Maintenance &amp; Other Operating Expenses</b>						
Training Expenses	5-02-02-010	5,555,378.45	1,317,374.00	4,183,163.00	5,500,537.00	7,687,100.00
Office Supplies Expenses	5-02-03-010	199,444.76	199,992.00	8,808.00	208,800.00	200,000.00
Drugs and Medicines Expenses	5-02-03-070	187,214.79	-	160,296.00	160,296.00	108,601.00
Medical Dental & Laboratory Supplies Expenses	5-02-03-080	-	-	339,704.00	339,704.00	180,745.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	-	-	-	-	5,002,440.00
Military, Police and Traffic Supplies Expenses	5-02-03-120	-	-	-	-	163,800.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	325,548.44	263,753.80	589,302.24	580,900.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	260,000.00	260,000.00	-
Other Supplies and Materials Expenses	5-02-03-990	1,199,131.30	747,377.00	335,279.00	1,082,656.00	679,920.00
Water Expenses	5-02-04-010	337,757.71	108,024.20	1,391,975.80	1,500,000.00	1,099,999.20
Electricity Expenses	5-02-04-020	3,330,097.68	2,082,928.78	2,917,071.22	5,000,000.00	5,400,000.00
Prizes	5-02-06-020	166,000.00	51,000.00	95,500.00	146,500.00	-
Other Professional Services	5-02-11-990	10,485,000.00	2,625,000.00	7,875,000.00	10,500,000.00	12,000,000.00
<b>Maintenance &amp; Other Operating Expenses</b>						
Other General Services	5-02-12-990	158,000.00	-	202,000.00	202,000.00	160,000.00
Representation Expenses	5-02-99-030	-	-	-	-	84,000.00
Rent Expenses	5-02-99-050	-	1,080,000.00	30,000.00	1,110,000.00	-
Other Maintenance & Operating Expenses	5-02-99-990	896,090.00	494,345.00	500,611.00	994,956.00	1,028,300.00
<b>Sub-Total MOOE</b>		<b>22,514,114.69</b>	<b>9,031,589.42</b>	<b>18,563,161.82</b>	<b>27,594,751.24</b>	<b>34,375,805.20</b>
<b>CAPITAL OUTLAYS</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	100,000.00	100,000.00	-
Information and Communication Technology Equipment	1-07-05-030	125,960.00	-	226,000.00	226,000.00	-
Military, Police and Security Equipment	1-07-05-100	-	-	2,171,988.00	2,171,988.00	-
Medical Equipment	1-07-05-110	269,500.00	-	-	-	-
Technical and Scientific Equipment	1-07-05-140	84,950.00	-	85,000.00	85,000.00	150,000.00
Other Machinery and Equipment	1-07-05-990	78,200.00	156,600.00	-	156,600.00	100,000.00
<b>Sub-Total Capital Outlay</b>		<b>558,610.00</b>	<b>156,600.00</b>	<b>2,582,988.00</b>	<b>2,739,588.00</b>	<b>250,000.00</b>
<b>Total PNP</b>		<b>23,072,724.69</b>	<b>9,188,189.42</b>	<b>21,146,149.82</b>	<b>30,334,339.24</b>	<b>34,625,805.20</b>

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>SPECIAL ACTIVITIES FUND</b>	<b>9999</b>	<b>50,797,508.12</b>	<b>5,954,446.63</b>	<b>44,845,553.37</b>	<b>50,800,000.00</b>	<b>51,000,000.00</b>
<i>(City Anti-Drug Abuse Council - P 25,000,000.00)</i>						
<i>(OVM Programs/Projects/Activities - P 11,000,000.00)</i>						
<i>(Unprogrammed PPAs - P 15,000,000.00)</i>						
<b>GRAND TOTAL</b>		<b>818,427,843.04</b>	<b>227,982,186.12</b>	<b>405,962,969.53</b>	<b>633,945,155.65</b>	<b>575,891,377.70</b>

Prepared by:

**ATTY. DENNIS ALBERT S. PAMINTUAN**  
City Administrator

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** OFFICE OF THE CITY VICE MAYOR

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	4,966,245.72	3,445,634.78	2,659,221.22	6,104,856.00	7,922,952.00
Salaries and Wages- Casual/Contractual	5-01-01-020	945,667.58	292,795.38	1,172,644.62	1,465,440.00	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010	305,272.72	189,534.57	194,465.43	384,000.00	384,000.00
Representation Allowance (RA)	5-01-02-020	135,125.00	117,125.00	122,875.00	240,000.00	240,000.00
Transportation Allowance (TA)	5-01-02-030	135,125.00	117,125.00	122,875.00	240,000.00	240,000.00
Clothing/Uniform Allowance	5-01-02-040	91,000.00	-	112,000.00	112,000.00	112,000.00
Productivity Incentive Allowance	5-01-02-080	65,000.00	-	80,000.00	80,000.00	80,000.00
Longevity Pay	5-01-02-120	-	-	-	-	-
Overtime and Night Pay	5-01-02-130	-	-	100,000.00	100,000.00	100,000.00
Year End Bonus	5-01-02-140	503,123.00	-	630,858.00	630,858.00	660,246.00
Cash Gift	5-01-02-150	65,000.00	-	80,000.00	80,000.00	80,000.00
Other Bonuses and Allowances	5-01-02-990	736,123.00	647,649.00	31,209.00	678,858.00	772,246.00
Retirement and Life Insurance Contributions	5-01-03-010	713,134.80	448,821.50	459,615.50	908,437.00	950,755.00
Pag-IBIG Contributions	5-01-03-020	29,400.00	19,200.00	19,200.00	38,400.00	38,400.00
PhilHealth Contributions	5-01-03-030	134,118.56	86,405.40	102,852.60	189,258.00	198,074.00
Employees Compensation Insurance Premiums	5-01-03-040	15,300.00	9,500.00	9,700.00	19,200.00	19,200.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>8,839,635.38</b>	<b>5,373,790.63</b>	<b>5,897,516.37</b>	<b>11,271,307.00</b>	<b>11,797,873.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	-	100,000.00	100,000.00	200,000.00
Traveling Expenses - Foreign	5-02-01-020	236,635.99	-	350,000.00	350,000.00	500,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Training Expenses	5-02-02-010	267,030.40	16,800.00	608,750.00	625,550.00	727,000.00
Office Supplies Expenses	5-02-03-010	303,106.20	209,022.05	190,977.95	400,000.00	500,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	24,235.00	25,765.00	50,000.00	100,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	46,220.00	3,780.00	50,000.00	100,000.00
Other Supplies and Materials Expenses	5-02-03-990	873,848.80	120,025.45	279,974.55	400,000.00	400,000.00
Other Professional Services	5-02-11-990	300,000.00	-	300,000.00	300,000.00	300,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	50,000.00	50,000.00	50,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	5,000.00	5,000.00	5,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-210	-	-	5,000.00	5,000.00	5,000.00
Advertising Expenses	5-02-99-010	-	-	30,000.00	30,000.00	30,000.00
Printing and Publication Expenses	5-02-99-020	-	-	30,000.00	30,000.00	30,000.00
Representation Expenses	5-02-99-030	283,017.30	159,287.65	340,712.35	500,000.00	800,000.00
Rent Expenses	5-02-99-050	-	-	100,000.00	100,000.00	100,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	50,000.00	-	100,000.00	100,000.00	100,000.00
Other Maintenance & Operating Expenses	5-02-99-990	21,980.00	-	800,000.00	800,000.00	1,000,000.00
TOTAL M.O.O.E		<b>2,335,618.69</b>	<b>575,590.15</b>	<b>3,319,959.85</b>	<b>3,895,550.00</b>	<b>4,947,000.00</b>
<b>CAPITAL OUTLAY</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	100,000.00
TOTAL CAPITAL OUTLAY		-	-	-	-	100,000.00
<b>GRAND TOTAL</b>		<b>11,175,254.07</b>	<b>5,949,380.78</b>	<b>9,217,476.22</b>	<b>15,166,857.00</b>	<b>16,844,873.00</b>

Prepared by:

**JOSE ANGELO RAFAEL E. AGCAOILI**  
City Vice Mayor

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Traveling Expenses - Local	5-02-01-010	256,324.69	158,932.20	550,067.80	709,000.00	1,940,000.00
Training Expenses	5-02-02-010	711,665.20	573,986.50	2,274,913.50	2,848,900.00	2,916,636.50
Office Supplies Expenses	5-02-03-010	221,056.10	400,244.90	203,400.90	603,645.80	450,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	52,239.10	52,239.10	200,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	50,000.00	50,000.00	200,000.00
Other Supplies and Materials Expenses	5-02-03-990	3,244,422.60	4,210,629.15	389,912.85	4,600,542.00	5,531,214.00
Award/Rewards Expenses	5-02-06-010	-	-	-	-	-
Prizes	5-02-06-020	465,000.00	-	160,000.00	160,000.00	1,575,000.00
Other Professional Services	5-02-11-990	5,745,000.00	3,100,000.00	3,955,000.00	7,055,000.00	10,285,539.41
Other General Services	5-02-12-990	349,094.07	165,000.00	706,200.00	871,200.00	756,000.00
Repair and Maintenance						
- Infrastructure Assets	5-02-13-030	-	-	50,000.00	50,000.00	-
- Machinery and Equipment	5-02-13-050	15,000.00	-	100,000.00	100,000.00	200,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	5,000.00	5,000.00	50,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	5,000.00	5,000.00	50,000.00
Subsidy - Other	5-02-14-990	-	-	50,000.00	50,000.00	10,000.00
Advertising Expenses	5-02-99-010	-	-	300,000.00	300,000.00	300,000.00
Printing and Publication Expenses	5-02-99-020	-	-	2,115,000.00	2,115,000.00	1,550,000.00
Representation Expenses	5-02-99-030	129,045.00	32,800.00	157,200.00	190,000.00	150,000.00
Rent Expenses	5-02-99-050	2,863,900.00	360,000.00	2,970,000.00	3,330,000.00	4,778,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	-	15,000.00	135,000.00	150,000.00	100,000.00
Subscriptions Expenses	5-02-99-070	-	-	-	-	55,000.00
Donations	5-02-99-080	-	-	-	-	-
Other Maintenance & Operating Expenses	5-02-99-990	2,390,002.20	1,296,474.00	5,789,849.10	7,086,323.10	5,109,463.59
TOTAL M.O.O.E		<b>16,390,509.86</b>	<b>10,313,066.75</b>	<b>20,018,783.25</b>	<b>30,331,850.00</b>	<b>36,206,853.50</b>
<b>CAPITAL OUTLAYS</b>						
Property, Plant and Equipment						
Buildings and Other Structures						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Other Structures	1-07-04-990	-	-	-	-	2,200,000.00
<b>Machinery and Equipment</b>						
Information and Communication Technology Equipment	1-07-05-030	398,200.00	-	300,000.00	300,000.00	400,000.00
Technical and Scientific Equipment	1-07-05-140	-	-	-	-	400,000.00
Other Machinery and Equipment	1-07-05-990	-	-	-	-	830,000.00
<b>Transportation Equipment</b>						
Motor Vehicles	1-07-06-010	-	-	-	-	500,000.00
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	-	-	150,000.00	150,000.00	300,000.00
<b>Other Property, Plant and Equipment</b>						
Other Property, Plant and Equipment	1-07-99-990	1,932,682.00	169,000.00	181,000.00	350,000.00	-
Total Property, Plant and Equipment		2,330,882.00	169,000.00	631,000.00	800,000.00	4,630,000.00
TOTAL CAPITAL OUTLAYS		2,330,882.00	169,000.00	631,000.00	800,000.00	4,630,000.00
<b>GRAND TOTAL</b>		21,893,207.01	12,640,314.76	23,780,659.24	36,420,974.00	49,705,786.50

Prepared by:

**BRIAN M. GELI**  
City Tourism and Cultural Affairs Officer

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY ENVIRONMENT AND NATURAL RESOURCES OFFICE

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	22,730,187.69	12,132,988.42	17,034,643.58	29,167,632.00	29,787,588.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	2,723,935.60	1,361,779.85	1,830,220.15	3,192,000.00	3,120,000.00
Representation Allowance (RA)	5-01-02-020	114,000.00	82,500.00	133,500.00	216,000.00	216,000.00
Transportation Allowance (TA)	5-01-02-030	114,000.00	82,500.00	133,500.00	216,000.00	216,000.00
Clothing/Uniform Allowance	5-01-02-040	791,000.00	-	931,000.00	931,000.00	910,000.00
Productivity Incentive Allowance	5-01-02-080	563,500.00	-	665,000.00	665,000.00	650,000.00
Longevity Pay	5-01-02-120	140,000.00	75,000.00	-	75,000.00	110,000.00
Overtime and Night Pay	5-01-02-130	-	-	150,000.00	150,000.00	150,000.00
Year End Bonus	5-01-02-140	1,907,678.00	-	2,430,636.00	2,430,636.00	2,482,299.00
Cash Gift	5-01-02-150	576,250.00	-	665,000.00	665,000.00	650,000.00
Other Bonuses and Allowances	5-01-02-990	4,155,281.00	2,373,201.00	456,435.00	2,829,636.00	3,392,299.00
Retirement and Life Insurance Contributions	5-01-03-010	2,759,710.63	1,472,102.76	2,028,013.08	3,500,115.84	3,574,511.00
Pag-IBIG Contributions	5-01-03-020	265,400.00	138,600.00	180,600.00	319,200.00	312,000.00
PhilHealth Contributions	5-01-03-030	570,838.75	304,307.03	424,883.77	729,190.80	744,690.00
Employees Compensation Insurance Premiums	5-01-03-040	138,400.00	69,300.00	90,300.00	159,600.00	156,000.00
Terminal Leave Benefits	5-01-04-030	156,751.61	-	386,534.97	386,534.97	1,024,675.00
<b>TOTAL PERSONAL SERVICES</b>		<b>37,706,933.28</b>	<b>18,092,279.06</b>	<b>27,540,266.55</b>	<b>45,632,545.61</b>	<b>47,496,062.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	9,685.00	-	100,000.00	100,000.00	200,000.00
Traveling Expenses - Foreign	5-02-01-020	-	-	-	-	250,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Training Expenses	5-02-02-010	39,200.00	374,150.00	2,563,620.00	2,937,770.00	3,571,500.00
Office Supplies Expenses	5-02-03-010	353,242.09	328,954.60	69,445.40	398,400.00	550,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	-	44,100.00	900.00	45,000.00	500,000.00
Military, Police and Traffic Supplies Expenses	5-02-03-120	10,000.00	-	50,000.00	50,000.00	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	145,000.00	458,320.00	603,320.00	606,160.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	50,000.00	50,000.00	500,000.00
Other Supplies and Materials Expenses	5-02-03-990	1,201,525.30	1,060,208.24	947,391.76	2,007,600.00	2,770,576.00
Prizes	5-02-06-020	-	-	980,000.00	980,000.00	1,170,000.00
Other Professional Services	5-02-11-990	850,000.00	275,000.00	1,125,000.00	1,400,000.00	1,850,000.00
Environmental/Sanitary Services	5-02-12-010	157,846,209.23	158,762,081.84	18,927,678.16	177,689,760.00	178,281,000.00
Other General Services	5-02-12-990	-	-	-	-	-
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	700.00	-	40,000.00	40,000.00	250,000.00
- Furniture and Fixtures	5-02-13-070	-	-	-	-	-
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	5,000.00	5,000.00	200,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	5,000.00	5,000.00	50,000.00
- Other Property, Plant and Equipment	5-02-13-990	-	-	50,000.00	50,000.00	-
Taxes, Duties and License	5-02-16-010	3,070.00	11,138.33	143,411.67	154,550.00	90,200.00
Printing and Publication Expenses	5-02-99-020	-	-	500,000.00	500,000.00	300,000.00
Representation Expenses	5-02-99-030	20,549.74	-	50,000.00	50,000.00	1,000,000.00
Subscriptions Expenses	5-02-99-070	-	-	10,000.00	10,000.00	100,000.00
Other Maintenance & Operating Expenses	5-02-99-990	473,940.00	319,170.00	505,410.00	824,580.00	1,597,800.00
<b>TOTAL M.O.O.E</b>		<b>160,808,121.36</b>	<b>161,319,803.01</b>	<b>26,581,176.99</b>	<b>187,900,980.00</b>	<b>193,837,236.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Other Property, Plant and Equipment</b>						
Other Property, Plant and Equipment	1-07-99-990	370,000.00	-	100,000.00	100,000.00	-

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Total Property, Plant and Equipment		370,000.00	-	100,000.00	100,000.00	-
TOTAL CAPITAL OUTLAYS		370,000.00	-	100,000.00	100,000.00	-
<b>SPECIAL PURPOSE APPROPRIATIONS</b>						
Appropriation for Development Programs/Projects (20% CDF)		-	-	-	-	6,300,000.00
<i>Collection and Disposal Services of Mixed, Canal and Other Special Wastes</i>						
TOTAL SPECIAL PURPOSE APPROPRIATIONS		-	-	-	-	6,300,000.00
<b>GRAND TOTAL</b>		<b>198,885,054.64</b>	<b>179,412,082.07</b>	<b>54,221,443.54</b>	<b>233,633,525.61</b>	<b>247,633,298.00</b>

Prepared by:

**GABRIEL GERARD S. KATIGBAK**  
**City Environment and Natural Resources Officer**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Traveling Expenses - Local	5-02-01-010	-	-	10,000.00	10,000.00	10,000.00
Traveling Expenses - Foreign	5-02-01-020	-	-	-	-	-
Training Expenses	5-02-02-010	-	-	20,000.00	20,000.00	20,000.00
Office Supplies Expenses	5-02-03-010	117,442.40	-	240,000.00	240,000.00	240,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	-	-	10,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	-	-	120,000.00
Other Supplies and Materials Expenses	5-02-03-990	49,742.50	-	100,000.00	100,000.00	100,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	60,000.00	60,000.00	60,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020	-	-	-	-	-
Representation Expenses	5-02-99-030	-	-	-	-	-
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	10,000.00	10,000.00	10,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	-	-	-
<b>TOTAL M.O.O.E</b>		<b>167,184.90</b>	<b>-</b>	<b>440,000.00</b>	<b>440,000.00</b>	<b>570,000.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	-	-	420,000.00
Other Machinery and Equipment	1-07-05-990	-	-	-	-	-
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	-	-	-	-	-
<b>Total Property, Plant and Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>420,000.00</b>
<b>TOTAL CAPITAL OUTLAYS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>420,000.00</b>
<b>SPECIAL PURPOSE APPROPRIATIONS</b>						
Appropriation for Local Disaster Risk Reduction and		96,011,868.89	53,093,033.35	98,206,966.65	151,300,000.00	167,755,857.55

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Management (LDRRMF) Programs/Projects						
30% Quick Response Fund (QRF) - (P50,326,757.27)						
70% Disaster Prevention and Mitigation, Preparedness, Response, Rehabilitation, and Recovery - (P117,429,100.28)						
<b>TOTAL SPECIAL PURPOSE APPROPRIATIONS</b>		<b>96,011,868.89</b>	<b>53,093,033.35</b>	<b>98,206,966.65</b>	<b>151,300,000.00</b>	<b>167,755,857.55</b>
<b>GRAND TOTAL</b>		<b>103,589,956.45</b>	<b>57,526,250.44</b>	<b>104,057,363.56</b>	<b>161,583,614.00</b>	<b>183,435,656.55</b>

Prepared by:

**SARIPADA L. PACASUM JR.**  
City Disaster Risk Reduction & Management Officer

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** URBAN POOR AFFAIRS OFFICE

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	2,607,836.15	1,397,376.19	2,173,727.81	3,571,104.00	3,727,308.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	111,000.00	59,727.27	108,272.73	168,000.00	168,000.00
Representation Allowance (RA)	5-01-02-020	102,000.00	51,000.00	51,000.00	102,000.00	102,000.00
Transportation Allowance (TA)	5-01-02-030	102,000.00	51,000.00	51,000.00	102,000.00	102,000.00
Clothing/Uniform Allowance	5-01-02-040	35,000.00	-	49,000.00	49,000.00	49,000.00
Productivity Incentive Allowance	5-01-02-080	25,000.00	-	35,000.00	35,000.00	35,000.00
Longevity Pay	5-01-02-120	10,000.00	-	-	-	-
Overtime and Night Pay	5-01-02-130	-	-	50,000.00	50,000.00	50,000.00
Year End Bonus	5-01-02-140	223,173.00	-	297,592.00	297,592.00	310,609.00
Cash Gift	5-01-02-150	25,000.00	-	35,000.00	35,000.00	35,000.00
Other Bonuses and Allowances	5-01-02-990	307,587.00	245,312.00	73,280.00	318,592.00	359,609.00
Retirement and Life Insurance Contributions	5-01-03-010	312,982.85	167,984.64	260,548.36	428,533.00	447,277.00
Pag-IBIG Contributions	5-01-03-020	10,800.00	6,000.00	10,800.00	16,800.00	16,800.00
PhilHealth Contributions	5-01-03-030	65,393.36	34,996.86	54,281.14	89,278.00	93,183.00
Employees Compensation Insurance Premiums	5-01-03-040	5,600.00	3,000.00	5,400.00	8,400.00	8,400.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	42,725.00
<b>TOTAL PERSONAL SERVICES</b>		<b>3,943,372.36</b>	<b>2,016,396.96</b>	<b>3,254,902.04</b>	<b>5,271,299.00</b>	<b>5,546,911.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Traveling Expenses - Local	5-02-01-010	-	-	20,000.00	20,000.00	20,000.00
Training Expenses	5-02-02-010	25,289.10	373,637.30	160,236.70	533,874.00	597,320.00
Office Supplies Expenses	5-02-03-010	131,666.05	141,839.65	58,160.35	200,000.00	200,000.00
Drugs and Medicines Expenses	5-02-03-070	239,231.21	-	240,000.00	240,000.00	240,000.00
Medical Dental & Laboratory Supplies Expenses	5-02-03-080	12,245.50	-	12,252.00	12,252.00	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	-	-	-	-	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	7,680.00	17,320.00	25,000.00	30,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	25,000.00	25,000.00	250,000.00
Other Supplies and Materials Expenses	5-02-03-990	283,389.35	408,384.00	204,424.40	612,808.40	744,049.20
Telephone Expenses	5-02-05-020	42,000.00	-	93,600.00	93,600.00	12,000.00
Prizes	5-02-06-020	-	-	50,000.00	50,000.00	35,000.00
Other Professional Services	5-02-11-990	-	-	-	-	50,000.00
Other General Services	5-02-12-990	4,062,807.55	2,077,950.23	3,780,449.77	5,858,400.00	6,273,960.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	50,000.00	50,000.00	50,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	5,000.00	5,000.00	5,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	5,000.00	5,000.00	5,000.00
Taxes, Duties and License	5-02-16-010	-	-	-	-	-
Advertising Expenses	5-02-99-010	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020	-	-	-	-	-
Representation Expenses	5-02-99-030	8,880.00	369,816.00	116,034.00	485,850.00	1,451,800.00
Rent Expenses	5-02-99-050	-	-	-	-	-
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	-	-	-
Donations	5-02-99-080	-	-	945,000.00	945,000.00	2,275,000.00
Other Maintenance & Operating Expenses	5-02-99-990	351,880.00	257,370.00	426,830.00	684,200.00	506,750.00
TOTAL M.O.O.E		<b>5,157,388.76</b>	<b>3,636,677.18</b>	<b>6,209,307.22</b>	<b>9,845,984.40</b>	<b>12,745,879.20</b>
<b>CAPITAL OUTLAYS</b>						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	-	-	-
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	325,000.00
Total Property, Plant and Equipment		-	-	-	-	325,000.00
TOTAL CAPITAL OUTLAYS		-	-	-	-	325,000.00
<b>GRAND TOTAL</b>		<b>9,100,761.12</b>	<b>5,653,074.14</b>	<b>9,464,209.26</b>	<b>15,117,283.40</b>	<b>18,617,790.20</b>

Prepared by:

**RAMON JORGE R. PENDOZA**  
**City Government Assistant Department Head**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FDPP Form 1a - Annual Budget Report, by Office or Department  
 (DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION **CALENDAR YEAR:** 2026  
**PROVINCE:** CITY OF SAN JUAN **OFFICE:** INFORMATION AND COMMUNICATIONS TECHNOLOGY OFFICE  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	4,810,794.95	3,138,077.10	5,257,434.90	8,395,512.00	9,711,324.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	262,598.82	160,636.36	247,363.64	408,000.00	480,000.00
Representation Allowance (RA)	5-01-02-020	93,431.24	42,253.70	59,746.30	102,000.00	102,000.00
Transportation Allowance (TA)	5-01-02-030	93,207.27	42,045.55	59,954.45	102,000.00	102,000.00
Clothing/Uniform Allowance	5-01-02-040	77,000.00	-	119,000.00	119,000.00	140,000.00
Productivity Incentive Allowance	5-01-02-080	60,000.00	-	85,000.00	85,000.00	100,000.00
Longevity Pay	5-01-02-120	-	-	-	-	10,000.00
Overtime and Night Pay	5-01-02-130	156,717.86	118,663.92	81,336.08	200,000.00	200,000.00
Year End Bonus	5-01-02-140	406,518.00	-	699,626.00	699,626.00	809,277.00
Cash Gift	5-01-02-150	58,000.00	-	85,000.00	85,000.00	100,000.00
Other Bonuses and Allowances	5-01-02-990	577,641.00	509,798.00	240,828.00	750,626.00	949,277.00
Retirement and Life Insurance Contributions	5-01-03-010	577,610.30	377,724.40	629,738.60	1,007,463.00	1,165,359.00
Pag-IBIG Contributions	5-01-03-020	25,500.00	16,200.00	24,600.00	40,800.00	48,000.00
PhilHealth Contributions	5-01-03-030	121,474.06	79,620.45	130,268.55	209,889.00	242,784.00
Employees Compensation Insurance Premiums	5-01-03-040	13,400.00	8,100.00	12,300.00	20,400.00	24,000.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>7,333,893.50</b>	<b>4,493,119.48</b>	<b>7,732,196.52</b>	<b>12,225,316.00</b>	<b>14,184,021.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	19,974.56	10,025.44	30,000.00	30,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Training Expenses	5-02-02-010	16,050.00	-	736,000.00	736,000.00	410,000.00
Office Supplies Expenses	5-02-03-010	186,662.02	196,369.80	3,630.20	200,000.00	200,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	810,938.86	339,061.14	1,150,000.00	1,200,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	44,390.00	55,610.00	100,000.00	200,000.00
Other Supplies and Materials Expenses	5-02-03-990	785,554.25	562,869.30	87,130.70	650,000.00	1,100,000.00
Internet Subscription Expenses	5-02-05-030	-	-	300,000.00	300,000.00	300,000.00
Other Professional Services	5-02-11-990	650,050.16	298,996.32	1,129,003.68	1,428,000.00	1,992,000.00
Other General Services	5-02-12-990	974,261.11	483,716.11	596,283.89	1,080,000.00	1,440,000.00
Repair and Maintenance						
- Building and Other Structures	5-02-13-04	-	-	1,000,000.00	1,000,000.00	-
- Machinery and Equipment	5-02-13-050	95,000.00	-	550,000.00	550,000.00	550,000.00
- Furniture and Fixtures	5-02-13-070	-	-	15,000.00	15,000.00	15,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	100,000.00	100,000.00	100,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	100,000.00	100,000.00	100,000.00
- Other Property, Plant and Equipment	5-02-13-990	-	-	10,000.00	10,000.00	10,000.00
Representation Expenses	5-02-99-030	-	-	60,000.00	60,000.00	60,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	1,000.00	1,000.00	1,000.00
Other Maintenance & Operating Expenses	5-02-99-990	44,440.00	-	6,530,000.00	6,530,000.00	5,000,000.00
<b>TOTAL M.O.O.E</b>		<b>2,752,017.54</b>	<b>2,417,254.95</b>	<b>11,622,745.05</b>	<b>14,040,000.00</b>	<b>12,708,000.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	300,000.00	300,000.00	300,000.00
Information and Communication Technology Equipment	1-07-05-030	-	-	2,000,000.00	2,000,000.00	5,000,000.00
<b>CAPITAL OUTLAYS</b>						
Other Machinery and Equipment	1-07-05-990	-	-	50,000.00	50,000.00	110,000.00
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	-	-	100,000.00	100,000.00	100,000.00
<b>Other Property, Plant and Equipment</b>						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Other Property, Plant and Equipment	1-07-99-990	-	-	-	-	-
Total Property, Plant and Equipment		-	-	2,450,000.00	2,450,000.00	5,510,000.00
<b>Intangible Assets</b>						
Computer Software	1-09-01-020	-	-	-	-	765,000.00
Total Intangible Assets		-	-	-	-	765,000.00
TOTAL CAPITAL OUTLAYS		-	-	2,450,000.00	2,450,000.00	6,275,000.00
<b>GRAND TOTAL</b>		<b>10,085,911.04</b>	<b>6,910,374.43</b>	<b>21,804,941.57</b>	<b>28,715,316.00</b>	<b>33,167,021.00</b>

Prepared by:

**NOE A. LANA**  
**City Government Assistant Department Head**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FDPP Form 1a - Annual Budget Report, by Office or Department

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY BUSINESS PERMITS AND LICENSE DEPARTMENT

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	5,513,486.90	2,874,116.00	5,485,804.00	8,359,920.00	8,727,852.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	353,985.31	178,636.35	301,363.65	480,000.00	480,000.00
Representation Allowance (RA)	5-01-02-020	85,000.00	51,000.00	165,000.00	216,000.00	216,000.00
Transportation Allowance (TA)	5-01-02-030	85,000.00	51,000.00	165,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	5-01-02-040	105,000.00	-	140,000.00	140,000.00	140,000.00
Productivity Incentive Allowance	5-01-02-080	75,000.00	-	100,000.00	100,000.00	100,000.00
Longevity Pay	5-01-02-120	15,000.00	5,000.00	-	5,000.00	10,000.00
Overtime and Night Pay	5-01-02-130	109,982.13	95,773.04	104,226.96	200,000.00	200,000.00
Year End Bonus	5-01-02-140	454,499.00	-	696,660.00	696,660.00	727,321.00
Cash Gift	5-01-02-150	75,000.00	-	100,000.00	100,000.00	100,000.00
Other Bonuses and Allowances	5-01-02-990	684,146.00	528,428.00	228,232.00	756,660.00	867,321.00
Retirement and Life Insurance Contributions	5-01-03-010	664,720.11	346,411.44	656,779.56	1,003,191.00	1,047,343.00
Pag-IBIG Contributions	5-01-03-020	34,300.00	18,000.00	30,000.00	48,000.00	48,000.00
PhilHealth Contributions	5-01-03-030	137,965.44	72,169.35	136,828.65	208,998.00	218,197.00
Employees Compensation Insurance Premiums	5-01-03-040	17,900.00	9,000.00	15,000.00	24,000.00	24,000.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>8,410,984.89</b>	<b>4,229,534.18</b>	<b>8,324,894.82</b>	<b>12,554,429.00</b>	<b>13,122,034.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	2,880.00	-	100,000.00	100,000.00	200,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Traveling Expenses - Foreign	5-02-01-020	-	-	-	-	-
Training Expenses	5-02-02-010	7,000.00	-	100,000.00	100,000.00	200,000.00
Office Supplies Expenses	5-02-03-010	596,765.15	563,356.80	636,643.20	1,200,000.00	1,200,000.00
Accountable Forms Expenses	5-02-03-020	975,250.00	100,000.00	3,250,000.00	3,350,000.00	1,350,000.00
Non-Accountable Forms Expenses	5-02-03-030	1,829,500.00	-	2,400,000.00	2,400,000.00	2,400,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	62,525.75	237,474.25	300,000.00	300,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	60,000.00	240,000.00	300,000.00	300,000.00
Other Supplies and Materials Expenses	5-02-03-990	320,799.45	114,820.14	135,179.86	250,000.00	250,000.00
Other Professional Services	5-02-11-990	475,000.00	300,000.00	300,000.00	600,000.00	1,440,000.00
Other General Services	5-02-12-990	2,096,128.10	1,000,358.00	1,423,642.00	2,424,000.00	1,944,000.00
Repair and Maintenance		-	-			
- Machinery and Equipment	5-02-13-050	-	-	100,000.00	100,000.00	100,000.00
- Furniture and Fixtures	5-02-13-070	-	-	-	-	-
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	50,000.00	50,000.00	50,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020	-	-	30,000.00	30,000.00	30,000.00
Other Maintenance & Operating Expenses	5-02-99-990	67,000.00	-	-	-	50,000.00
<b>TOTAL M.O.O.E</b>		<b>6,370,322.70</b>	<b>2,201,060.69</b>	<b>9,002,939.31</b>	<b>11,204,000.00</b>	<b>9,814,000.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	-	-	-
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	500,000.00
Communication Equipment	1-07-05-070	-	-	-	-	-
Other Machinery and Equipment	1-07-05-990	-	-	-	-	-
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	-	-	-	-	-
<b>CAPITAL OUTLAYS</b>						
<b>Other Property, Plant and Equipment</b>						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Other Property, Plant and Equipment	1-07-99-990	-	-	-	-	-
Total Property, Plant and Equipment		-	-	-	-	500,000.00
TOTAL CAPITAL OUTLAYS		-	-	-	-	500,000.00
<b>GRAND TOTAL</b>		<b>14,781,307.59</b>	<b>6,430,594.87</b>	<b>17,327,834.13</b>	<b>23,758,429.00</b>	<b>23,436,034.00</b>

Prepared by:

**RHIA O. MANGILA**  
**OIC - City Business Permits and License Department**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Training Expenses	5-02-02-010	317,495.76	457,624.75	247,243.75	704,868.50	1,225,683.25
Office Supplies Expenses	5-02-03-010	551,737.60	184,388.88	318,411.12	502,800.00	430,040.00
Accountable Forms Expenses	5-02-03-020	-	-	-	-	-
Non-Accountable Forms Expenses	5-02-03-030	-	-	-	-	-
Fuel, Oil and Lubricants Expenses	5-02-03-090	-	-	-	-	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	55,515.50	4,484.50	60,000.00	20,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	10,000.00	-	10,000.00	20,000.00
Other Supplies and Materials Expenses	5-02-03-990	643,162.45	390,040.00	762,330.86	1,152,370.86	1,131,470.00
Prizes	5-02-06-020	-	-	-	-	50,000.00
Other Professional Services	5-02-11-990	-	-	-	-	20,000.00
Other General Services	5-02-12-990	147,063.90	138,018.42	221,981.58	360,000.00	366,960.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	40,000.00	40,000.00	40,000.00
- Transportation Equipment	5-02-13-060	-	-	-	-	-
- Furniture and Fixtures	5-02-13-070	-	-	-	-	-
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	5,000.00	5,000.00	5,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	5,000.00	5,000.00	5,000.00
Taxes, Duties and License	5-02-16-010	-	-	-	-	-
Insurance Expenses	5-02-16-030	-	-	-	-	-
Advertising Expenses	5-02-99-010	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020	60,000.00	30,000.00	30,000.00	60,000.00	247,500.00
Representation Expenses	5-02-99-030	-	71,775.00	90,475.00	162,250.00	25,000.00
Rent Expenses	5-02-99-050	-	-	10,000.00	10,000.00	10,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	-	-	10,000.00
Donations	5-02-99-080	9,937,000.00	-	12,100,000.00	12,100,000.00	12,500,000.00
Other Maintenance & Operating Expenses	5-02-99-990	757,406.00	342,760.40	447,861.60	790,622.00	1,063,449.00
<b>TOTAL M.O.O.E</b>		<b>12,432,639.68</b>	<b>1,876,122.95</b>	<b>14,352,788.41</b>	<b>16,228,911.36</b>	<b>17,362,602.25</b>
<b>CAPITAL OUTLAYS</b>						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Information and Communication Technology Equipment	<b>1-07-05-030</b>	-	-	-	-	230,300.00
Total Property, Plant and Equipment		-	-	-	-	<b>230,300.00</b>
TOTAL CAPITAL OUTLAYS		-	-	-	-	<b>230,300.00</b>
<b>GRAND TOTAL</b>		<b>15,599,084.70</b>	<b>3,532,922.79</b>	<b>16,149,589.57</b>	<b>19,682,512.36</b>	<b>21,212,918.25</b>

Prepared by:

**MARIA THERESA DEBORAH P. DE PAZ**  
**Persons with Disability Affairs Office**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FPPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** BIDS AND AWARD COMMITTEE SECRETARIAT

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	3,332,722.17	1,293,054.37	3,650,477.63	4,943,532.00	5,213,472.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	147,944.28	71,727.27	120,272.73	192,000.00	216,000.00
Representation Allowance (RA)	5-01-02-020	185,375.00	51,000.00	165,000.00	216,000.00	216,000.00
Transportation Allowance (TA)	5-01-02-030	185,375.00	51,000.00	165,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	5-01-02-040	35,000.00	-	56,000.00	56,000.00	63,000.00
Productivity Incentive Allowance	5-01-02-080	30,000.00	-	40,000.00	40,000.00	45,000.00
Honoraria	5-01-02-100	-	-	-	-	-
Longevity Pay	5-01-02-120	-	-	-	-	-
Overtime and Night Pay	5-01-02-130	-	-	-	-	-
Year End Bonus	5-01-02-140	289,566.00	-	411,961.00	411,961.00	434,456.00
Cash Gift	5-01-02-150	31,750.00	-	40,000.00	40,000.00	45,000.00
Other Bonuses and Allowances	5-01-02-990	415,368.00	230,979.00	204,982.00	435,961.00	497,456.00
Retirement and Life Insurance Contributions	5-01-03-010	400,696.17	155,504.88	437,719.12	593,224.00	625,617.00
Pag-IBIG Contributions	5-01-03-020	14,400.00	7,200.00	12,000.00	19,200.00	21,600.00
PhilHealth Contributions	5-01-03-030	80,348.52	32,396.94	91,192.06	123,589.00	130,337.00
Employees Compensation Insurance Premiums	5-01-03-040	7,500.00	3,600.00	6,000.00	9,600.00	10,800.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>5,156,045.14</b>	<b>1,896,462.46</b>	<b>5,400,604.54</b>	<b>7,297,067.00</b>	<b>7,734,738.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	116,874.80	125.20	117,000.00	50,000.00
Training Expenses	5-02-02-010	59,834.24	15,000.00	35,000.00	50,000.00	50,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Office Supplies Expenses	5-02-03-010	290,820.15	251,349.00	48,651.00	300,000.00	960,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	25,000.00	25,000.00	47,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	25,000.00	25,000.00	25,000.00
Other Supplies and Materials Expenses	5-02-03-990	95,506.25	41,147.00	8,853.00	50,000.00	52,000.00
Other Professional Services	5-02-11-990	-	-	-	-	600,000.00
Other General Services	5-02-12-990	-	-	103,400.00	103,400.00	300,000.00
Repair and Maintenance		-	-			
- Machinery and Equipment	5-02-13-050	-	-	100,000.00	100,000.00	100,000.00
<b>TOTAL M.O.O.E</b>		<b>446,160.64</b>	<b>424,370.80</b>	<b>346,029.20</b>	<b>770,400.00</b>	<b>2,184,000.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	100,000.00	100,000.00	-
Information and Communication Technology Equipment	1-07-05-030	-	-	100,000.00	100,000.00	-
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	-	-	100,000.00	100,000.00	-
Total Property, Plant and Equipment		-	-	300,000.00	300,000.00	-
<b>TOTAL CAPITAL OUTLAYS</b>		<b>-</b>	<b>-</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>-</b>
<b>GRAND TOTAL</b>		<b>5,602,205.78</b>	<b>2,320,833.26</b>	<b>6,046,633.74</b>	<b>8,367,467.00</b>	<b>9,918,738.00</b>

Prepared by:

**PIERANGELI U. TAN**  
Head, BAC Secretariat

Reviewed by:

**LIZA S.J. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department  
 (DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

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

**REGION:** NATIONAL CAPITAL REGION **CALENDAR YEAR:** 2026  
**PROVINCE:** CITY OF SAN JUAN **OFFICE:** INTERNAL AUDIT SERVICE OFFICE  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	-	1,235,760.00	2,365,344.00	3,601,104.00	4,613,460.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	-	48,000.00	72,000.00	120,000.00	168,000.00
Representation Allowance (RA)	5-01-02-020	-	57,000.00	159,000.00	216,000.00	216,000.00
Transportation Allowance (TA)	5-01-02-030	-	57,000.00	159,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	5-01-02-040	-	-	35,000.00	35,000.00	49,000.00
Productivity Incentive Allowance	5-01-02-080	-	-	25,000.00	25,000.00	35,000.00
Longevity Pay	5-01-02-120	-	-	-	-	-
Overtime and Night Pay	5-01-02-130	-	-	-	-	-
Year End Bonus	5-01-02-140	-	-	300,092.00	300,092.00	384,455.00
Cash Gift	5-01-02-150	-	-	25,000.00	25,000.00	35,000.00
Other Bonuses and Allowances	5-01-02-990	-	217,960.00	97,132.00	315,092.00	433,455.00
Retirement and Life Insurance Contributions	5-01-03-010	-	148,291.20	283,841.80	432,133.00	553,616.00
Pag-IBIG Contributions	5-01-03-020	-	4,800.00	7,200.00	12,000.00	16,800.00
PhilHealth Contributions	5-01-03-030	-	27,722.16	62,305.84	90,028.00	115,337.00
Employees Compensation Insurance Premiums	5-01-03-040	-	2,400.00	3,600.00	6,000.00	8,400.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>-</b>	<b>1,798,933.36</b>	<b>3,594,515.64</b>	<b>5,393,449.00</b>	<b>6,844,523.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	-	20,000.00	20,000.00	30,000.00
Training Expenses	5-02-02-010	-	48,950.00	1,050.00	50,000.00	130,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Office Supplies Expenses	5-02-03-010	-	-	90,000.00	90,000.00	80,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	15,000.00	15,000.00	30,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	15,000.00	15,000.00	-
Other Supplies and Materials Expenses	5-02-03-990	-	-	-	-	20,000.00
Other Professional Services	5-02-11-990	-	-	-	-	300,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	-	-	-
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Representation Expenses	5-02-99-030	-	-	50,000.00	50,000.00	20,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	25,000.00	25,000.00	5,000.00
TOTAL M.O.O.E		-	48,950.00	216,050.00	265,000.00	615,000.00
<b>GRAND TOTAL</b>		-	1,847,883.36	3,810,565.64	5,658,449.00	7,459,523.00

Prepared by:

**CHERRYL D. ORTEGA**  
**Department Head**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FDPP Form 1a - Annual Budget Report, by Office or Department

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** LOCAL ZONING ADMINISTRATION OFFICE

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	-	965,357.28	1,164,390.72	2,129,748.00	2,835,648.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	-	42,818.18	53,181.82	96,000.00	120,000.00
Representation Allowance (RA)	5-01-02-020	-	57,000.00	57,000.00	114,000.00	114,000.00
Transportation Allowance (TA)	5-01-02-030	-	57,000.00	57,000.00	114,000.00	114,000.00
Clothing/Uniform Allowance	5-01-02-040	-	-	28,000.00	28,000.00	35,000.00
Productivity Incentive Allowance	5-01-02-080	-	-	20,000.00	20,000.00	25,000.00
Longevity Pay	5-01-02-120	-	-	-	-	10,000.00
Overtime and Night Pay	5-01-02-130	-	-	-	-	50,000.00
Year End Bonus	5-01-02-140	-	-	177,479.00	177,479.00	236,304.00
Cash Gift	5-01-02-150	-	-	20,000.00	20,000.00	25,000.00
Other Bonuses and Allowances	5-01-02-990	-	171,214.00	18,265.00	189,479.00	271,304.00
Retirement and Life Insurance Contributions	5-01-03-010	-	115,926.02	139,643.98	255,570.00	340,278.00
Pag-IBIG Contributions	5-01-03-020	-	4,200.00	5,400.00	9,600.00	12,000.00
PhilHealth Contributions	5-01-03-030	-	21,197.45	28,046.55	49,244.00	70,892.00
Employees Compensation Insurance Premiums	5-01-03-040	-	2,200.00	2,600.00	4,800.00	6,000.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		-	<b>1,436,912.93</b>	<b>1,771,007.07</b>	<b>3,207,920.00</b>	<b>4,265,426.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	-	20,000.00	20,000.00	20,000.00
Training Expenses	5-02-02-010	-	-	20,000.00	20,000.00	50,000.00
Office Supplies Expenses	5-02-03-010	-	119,861.15	959.85	120,821.00	250,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	15,000.00	5,000.00	20,000.00	125,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	37,100.00	22,900.00	60,000.00	5,000.00
Other Supplies and Materials Expenses	5-02-03-990	-	-	-	-	60,000.00
Other General Services	5-02-12-990	-	-	-	-	423,480.00
Printing and Publication Expenses	5-02-99-020	-	-	-	-	50,000.00
Representation Expenses	5-02-99-030	-	-	20,000.00	20,000.00	20,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	-	-	10,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	-	-	5,000.00
<b>TOTAL M.O.O.E</b>		<b>-</b>	<b>171,961.15</b>	<b>88,859.85</b>	<b>260,821.00</b>	<b>1,018,480.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Information and Communication Technology Equipment	1-07-05-030	-	126,000.00	24,000.00	150,000.00	500,000.00
Total Property, Plant and Equipment		-	126,000.00	24,000.00	150,000.00	500,000.00
<b>TOTAL CAPITAL OUTLAYS</b>		<b>-</b>	<b>126,000.00</b>	<b>24,000.00</b>	<b>150,000.00</b>	<b>500,000.00</b>
<b>GRAND TOTAL</b>		<b>-</b>	<b>1,734,874.08</b>	<b>1,883,866.92</b>	<b>3,618,741.00</b>	<b>5,783,906.00</b>

Prepared by:

**ENGR. EMMALOU A. AYTIN**  
**Department Head**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Training Expenses	5-02-02-010	199,441.23	-	250,000.00	250,000.00	300,000.00
Office Supplies Expenses	5-02-03-010	95,883.69	136,844.52	63,155.48	200,000.00	200,000.00
Military, Police and Traffic Supplies Expenses	5-02-03-120	-	-	300,000.00	300,000.00	150,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	49,918.60	81.40	50,000.00	250,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	148,550.00	1,450.00	150,000.00	100,000.00
Other Supplies and Materials Expenses	5-02-03-990	196,850.60	114,785.36	85,214.64	200,000.00	250,000.00
Other General Services	5-02-12-990	560,810.22	336,862.72	533,137.28	870,000.00	1,284,360.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	100,000.00	100,000.00	100,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	100,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	50,000.00
Representation Expenses	5-02-99-030	-	-	100,000.00	100,000.00	100,000.00
Other Maintenance & Operating Expenses	5-02-99-990	22,640.00	-	100,000.00	100,000.00	50,000.00
SUB - TOTAL M.O.O.E		<b>1,075,625.74</b>	<b>786,961.20</b>	<b>1,533,038.80</b>	<b>2,320,000.00</b>	<b>2,934,360.00</b>
TOTAL POSO		<b>8,936,965.59</b>	<b>5,212,700.36</b>	<b>8,331,208.64</b>	<b>13,543,909.00</b>	<b>14,762,112.00</b>
<b>TASK FORCE DISIPLINA</b>						
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Office Supplies Expenses	5-02-03-010	-	171,262.10	28,737.90	200,000.00	175,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	-	-	100,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	99,244.00	756.00	100,000.00	100,000.00
Other Supplies and Materials Expenses	5-02-03-990	-	84,698.10	115,301.90	200,000.00	200,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Other General Services	5-02-12-990	-	114,681.82	233,318.18	348,000.00	917,400.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	-	-	25,000.00
SUB - TOTAL M.O.O.E		-	<b>469,886.02</b>	<b>378,113.98</b>	<b>848,000.00</b>	<b>1,517,400.00</b>
TOTAL TFD		-	<b>469,886.02</b>	<b>378,113.98</b>	<b>848,000.00</b>	<b>1,517,400.00</b>
<b>GRAND TOTAL</b>		<b>8,936,965.59</b>	<b>5,682,586.38</b>	<b>8,709,322.62</b>	<b>14,391,909.00</b>	<b>16,279,512.00</b>

Prepared by:

**JAIME O. SANTOS**  
Chief, POSO

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** TRAFFIC AND PARKING MANAGEMENT OFFICE

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	9,082,957.66	4,706,581.36	5,821,978.64	10,528,560.00	10,933,716.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	1,137,598.00	566,909.00	705,091.00	1,272,000.00	1,272,000.00
Clothing/Uniform Allowance	5-01-02-040	322,000.00	-	371,000.00	371,000.00	371,000.00
Productivity Incentive Allowance	5-01-02-080	238,500.00	-	265,000.00	265,000.00	265,000.00
Longevity Pay	5-01-02-120	25,000.00	50,000.00	-	50,000.00	65,000.00
Overtime and Night Pay	5-01-02-130	-	-	200,000.00	200,000.00	200,000.00
Year End Bonus	5-01-02-140	772,459.80	-	877,380.00	877,380.00	911,143.00
Cash Gift	5-01-02-150	246,500.00	-	265,000.00	265,000.00	265,000.00
Other Bonuses and Allowances	5-01-02-990	1,711,995.00	953,964.00	82,416.00	1,036,380.00	1,282,143.00
Retirement and Life Insurance Contributions	5-01-03-010	1,107,949.48	573,604.08	689,823.92	1,263,428.00	1,312,046.00
Pag-IBIG Contributions	5-01-03-020	111,400.00	57,600.00	69,600.00	127,200.00	127,200.00
PhilHealth Contributions	5-01-03-030	231,357.51	119,502.26	143,711.74	263,214.00	273,343.00
Employees Compensation Insurance Premiums	5-01-03-040	58,300.00	28,800.00	34,800.00	63,600.00	63,600.00
Terminal Leave Benefits	5-01-04-030	-	-	128,812.13	128,812.13	330,084.00
<b>Total Personal Services</b>		<b>15,046,017.45</b>	<b>7,056,960.70</b>	<b>9,654,613.43</b>	<b>16,711,574.13</b>	<b>17,671,275.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	-	50,000.00	50,000.00	50,000.00
Training Expenses	5-02-02-010	472,955.51	-	750,000.00	750,000.00	750,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Office Supplies Expenses	5-02-03-010	152,846.25	30,768.30	169,231.70	200,000.00	200,000.00
Military, Police and Traffic Supplies Expenses	5-02-03-120	179,400.00	535,216.60	114,783.40	650,000.00	1,250,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	1,186,630.00	73,370.00	1,260,000.00	100,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	100,000.00	100,000.00	300,000.00
Other Supplies and Materials Expenses	5-02-03-990	155,429.75	486,225.00	13,775.00	500,000.00	850,000.00
Other General Services	5-02-12-990	4,798,861.76	2,443,631.24	6,778,368.76	9,222,000.00	10,091,400.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	110,000.00	110,000.00	110,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Other Maintenance & Operating Expenses	5-02-99-990	221,000.00	-	200,000.00	200,000.00	100,000.00
<b>Sub Total M.O.O.E</b>		<b>5,980,493.27</b>	<b>4,682,471.14</b>	<b>8,359,528.86</b>	<b>13,042,000.00</b>	<b>13,801,400.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	200,000.00
<b>Other Property, Plant and Equipment</b>						
Other Property, Plant and Equipment	1-07-99-990	-	-	-	-	-
<b>Total Property, Plant and Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000.00</b>
<b>Sub - Total Capital Outlays</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000.00</b>
<b>TOTAL - TPMO</b>		<b>21,026,510.72</b>	<b>11,739,431.84</b>	<b>18,014,142.29</b>	<b>29,753,574.13</b>	<b>31,672,675.00</b>
<b>SAN JUAN CITY PAY PARKING OFFICE</b>						
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	-	30,000.00	30,000.00	30,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Training Expenses	5-02-02-010	77,910.00	-	250,000.00	250,000.00	250,000.00
Office Supplies Expenses	5-02-03-010	97,304.65	18,712.75	181,287.25	200,000.00	200,000.00
Accountable Forms Expenses	5-02-03-020	-	-	150,000.00	150,000.00	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	7,700.00	2,300.00	10,000.00	50,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	30,000.00	30,000.00	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	336,421.00	73,665.30	1,426,334.70	1,500,000.00	650,000.00
Other General Services	5-02-12-990	2,623,867.29	1,157,545.74	2,252,854.26	3,410,400.00	3,498,720.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	50,000.00	50,000.00	100,000.00
Fidelity Bond Premiums	5-02-16-020	-	-	100,000.00	100,000.00	100,000.00
Printing and Publication Expenses	5-02-99-020	-	-	50,000.00	50,000.00	50,000.00
Representation Expenses	5-02-99-030	-	-	50,000.00	50,000.00	50,000.00
Other Maintenance & Operating Expenses	5-02-99-990	70,000.00	-	500,000.00	500,000.00	250,000.00
<b>Sub - Total M.O.O.E</b>		<b>3,205,502.94</b>	<b>1,257,623.79</b>	<b>5,072,776.21</b>	<b>6,330,400.00</b>	<b>5,278,720.00</b>
<b>TOTAL - Pay Parking Office</b>		<b>3,205,502.94</b>	<b>1,257,623.79</b>	<b>5,072,776.21</b>	<b>6,330,400.00</b>	<b>5,278,720.00</b>
<b>TRICYCLE REGULATORY BOARD</b>						
<b>Maintenance and Other Operating Expenses</b>						
Office Supplies Expenses	5-02-03-010	-	98,949.74	21,050.26	120,000.00	150,000.00
Accountable Forms Expenses	5-02-03-020	-	-	100,000.00	100,000.00	500,000.00
Non-Accountable Forms Expenses	5-02-03-030	-	286,200.00	1,300.00	287,500.00	287,500.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	19,876.00	124.00	20,000.00	30,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	20,000.00	20,000.00	20,000.00
Other Supplies and Materials Expenses	5-02-03-990	-	-	250,000.00	250,000.00	250,000.00
<b>Maintenance and Other Operating Expenses</b>						
Other General Services	5-02-12-990	-	145,308.83	202,691.17	348,000.00	550,440.00
Representation Expenses	5-02-99-030	-	6,375.00	13,625.00	20,000.00	20,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	-	-	50,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Sub - Total M.O.O.E		-	556,709.57	608,790.43	1,165,500.00	1,857,940.00
TOTAL - TRB		-	556,709.57	608,790.43	1,165,500.00	1,857,940.00
GRAND TOTAL		24,232,013.66	13,553,765.20	23,695,708.93	37,249,474.13	38,809,335.00

Prepared by:

**JAIME O. SANTOS**  
OIC - TPMO

**MARK LESTER E. DELGADO**  
OIC - Pay Parking Office

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Office Supplies Expenses	5-02-03-010	374,473.94	441,006.79	78,993.21	520,000.00	540,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	28,300.80	16,699.20	45,000.00	100,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	44,400.00	5,600.00	50,000.00	2,100,000.00
Other Supplies and Materials Expenses	5-02-03-990	339,276.77	389,463.15	195,536.85	585,000.00	760,000.00
Postage and Courier	5-02-05-010	-	-	10,000.00	10,000.00	10,000.00
Award/Rewards Expenses	5-02-06-010	-	-	200,000.00	200,000.00	200,000.00
Legal Services	5-02-11-010	-	-	100,000.00	100,000.00	100,000.00
Other Professional Services	5-02-11-990	-	-	50,000.00	50,000.00	50,000.00
Other General Services	5-02-12-990	229,282.89	217,619.33	502,380.67	720,000.00	1,026,360.00
Repair and Maintenance					-	
- Machinery and Equipment	5-02-13-050	50,899.80	-	200,000.00	200,000.00	200,000.00
- Furniture and Fixtures	5-02-13-070	-	-	100,000.00	100,000.00	100,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Advertising Expenses	5-02-99-010	1,866,992.00	942,888.00	1,557,112.00	2,500,000.00	2,500,000.00
Printing and Publication Expenses	5-02-99-020	2,901.05	-	500,000.00	500,000.00	500,000.00
Representation Expenses	5-02-99-030	364,856.50	25,928.00	374,072.00	400,000.00	400,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	14,800.00	-	500,000.00	500,000.00	500,000.00
Other Maintenance & Operating Expenses	5-02-99-990	1,231,900.00	347,000.00	543,000.00	890,000.00	440,000.00
<b>Total M.O.O.E.</b>		<b>5,478,870.86</b>	<b>4,679,997.07</b>	<b>11,190,002.93</b>	<b>15,870,000.00</b>	<b>16,486,360.00</b>
<b>CAPITAL OUTLAY</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	1,000,000.00	1,000,000.00	-
Information and Communication Technology Equipment	1-07-05-030	440,000.00	671,500.00	328,500.00	1,000,000.00	1,890,000.00
<b>CAPITAL OUTLAY</b>						
Technical and Scientific Equipment	1-07-05-140	-	-	-	-	-
<b>Total Property, Plant and Equipment</b>		<b>440,000.00</b>	<b>671,500.00</b>	<b>1,328,500.00</b>	<b>2,000,000.00</b>	<b>1,890,000.00</b>
<b>Total Capital Outlay</b>		<b>440,000.00</b>	<b>671,500.00</b>	<b>1,328,500.00</b>	<b>2,000,000.00</b>	<b>1,890,000.00</b>
<b>TOTAL Sangguniang Panlungsod Office (MOOE + CO)</b>		<b>5,918,870.86</b>	<b>5,351,497.07</b>	<b>12,518,502.93</b>	<b>17,870,000.00</b>	<b>18,376,360.00</b>

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>Current Operating Expenses</b>						
OFFICE OF THE CITY VICE MAYOR;						
OFFICE OF THE CITY COUNCILORS - DISTRICT 1 & 2;						
OFFICE OF LIGA NG MGA BARANGAY (ABC) PRESIDENT; AND						
OFFICE OF THE SANGGUNIANG KABATAAN PRESIDENT						
<b>Maintenance &amp; Other Operating Expenses</b>						
Office Supplies Expenses	5-02-03-010	939,713.00	638,964.99	61,035.01	700,000.00	700,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	41,276.70	8,723.30	50,000.00	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	-	200,559.74	49,440.26	250,000.00	250,000.00
Other General Services	5-02-12-990	36,759,318.11	17,931,127.26	25,618,072.74	43,549,200.00	45,380,280.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	-	-	-
<b>Total Current Operating Expenses (MOOE)</b>						
<b>- VM, Councilors, ABC &amp; SK President</b>		<b>37,699,031.11</b>	<b>18,811,928.69</b>	<b>25,737,271.31</b>	<b>44,549,200.00</b>	<b>46,380,280.00</b>
<b>GRAND TOTAL</b>		<b>82,282,965.41</b>	<b>44,407,272.71</b>	<b>65,812,733.75</b>	<b>110,220,006.46</b>	<b>113,032,209.00</b>

Prepared by:

**RIA P. ESTRELLA -PADILLA**  
Sangguniang Panlungsod Secretary

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Accountable Forms Expenses	5-02-03-020	-	-	120,000.00	120,000.00	120,000.00
Non-Accountable Forms Expenses	5-02-03-030	-	-	80,000.00	80,000.00	80,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	17,401.50	32,598.50	50,000.00	50,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	5,000.00	5,000.00	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	40,913.50	28,744.60	201,255.40	230,000.00	230,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	95,000.00	95,000.00	95,000.00
Printing and Publication Expenses	5-02-99-020	-	-	5,000.00	5,000.00	5,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	15,000.00	15,000.00	15,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	50,000.00	50,000.00	50,000.00
TOTAL M.O.O.E		445,661.04	215,973.85	634,026.15	850,000.00	895,000.00
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	200,000.00
Furniture and Fixtures	1-07-07-010	-	-	-	-	200,000.00
Total Property, Plant and Equipment		-	-	-	-	400,000.00
TOTAL CAPITAL OUTLAYS		-	-	-	-	400,000.00
<b>GRAND TOTAL</b>		4,007,515.07	1,967,898.00	7,606,016.84	9,573,914.84	10,431,264.00

Prepared by:

**ARCH. ALFREDO G. GARCIA**  
City Architect

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Traveling Expenses - Local	5-02-01-010	-	-	30,000.00	30,000.00	82,800.00
Training Expenses	5-02-02-010	735,520.65	737,321.45	513,103.65	1,250,425.10	871,543.16
Scholarship Expenses	5-02-02-020	491,000.00	-	500,000.00	500,000.00	500,000.00
Office Supplies Expenses	5-02-03-010	144,072.60	219,253.40	230,746.60	450,000.00	450,000.00
Textbooks and Instructional Materials Expenses	5-02-03-110	-	-	-	-	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	8,000.00	22,000.00	30,000.00	50,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	20,000.00	20,000.00	120,000.00
Other Supplies and Materials Expenses	5-02-03-990	251,751.50	249,875.36	291,424.64	541,300.00	647,891.00
Postage and Courier	5-02-05-010	20,000.00	-	5,000.00	5,000.00	5,000.00
Prizes	5-02-06-020	340,000.00	190,000.00	150,000.00	340,000.00	340,000.00
Other General Services	5-02-12-990	1,132,312.94	361,917.04	1,531,682.96	1,893,600.00	1,869,600.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	30,000.00	30,000.00	30,000.00
- Furniture and Fixtures	5-02-13-070	-	-	10,000.00	10,000.00	10,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	5,000.00	5,000.00	5,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	5,000.00	5,000.00	5,000.00
Representation Expenses	5-02-99-030	100,000.00	-	151,700.00	151,700.00	165,383.00
Rent Expenses	5-02-99-050	-	-	-	-	-
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	5,000.00	5,000.00	5,000.00
Other Maintenance & Operating Expenses	5-02-99-990	48,280.00	6,759.00	728,013.00	734,772.00	702,610.00
<b>TOTAL M.O.O.E</b>		<b>3,262,937.69</b>	<b>1,773,126.25</b>	<b>4,228,670.85</b>	<b>6,001,797.10</b>	<b>5,859,827.16</b>
<b>CAPITAL OUTLAYS</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	-	-	-
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	170,000.00
<b>CAPITAL OUTLAYS</b>						
Other Machinery and Equipment	1-07-05-990	-	-	-	-	117,600.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Total Property, Plant and Equipment		-	-	-	-	287,600.00
TOTAL CAPITAL OUTLAYS		-	-	-	-	287,600.00
<b>GRAND TOTAL</b>		<b>12,456,416.11</b>	<b>6,252,498.29</b>	<b>10,252,642.81</b>	<b>16,505,141.10</b>	<b>19,575,790.16</b>

Prepared by:

**ATTY. DENNIS ERNESTO G. RUIZ**  
**City Human Resource Development Officer**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY DEVELOPMENT AND PLANNING DEPARTMENT

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	5,786,462.25	2,618,502.95	3,664,445.05	6,282,948.00	6,561,300.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	241,258.06	115,909.09	148,090.91	264,000.00	264,000.00
Representation Allowance (RA)	5-01-02-020	111,625.00	57,000.00	57,000.00	114,000.00	114,000.00
Transportation Allowance (TA)	5-01-02-030	111,625.00	57,000.00	57,000.00	114,000.00	114,000.00
Clothing/Uniform Allowance	5-01-02-040	77,000.00	-	77,000.00	77,000.00	77,000.00
Productivity Incentive Allowance	5-01-02-080	55,000.00	-	55,000.00	55,000.00	55,000.00
Longevity Pay	5-01-02-120	-	-	-	-	5,000.00
Overtime and Night Pay	5-01-02-130	-	-	50,000.00	50,000.00	50,000.00
Year End Bonus	5-01-02-140	500,134.00	-	523,579.00	523,579.00	546,775.00
Cash Gift	5-01-02-150	55,000.00	-	55,000.00	55,000.00	55,000.00
Other Bonuses and Allowances	5-01-02-990	653,251.00	420,728.00	135,851.00	556,579.00	623,775.00
Retirement and Life Insurance Contributions	5-01-03-010	694,438.60	314,429.88	439,524.12	753,954.00	787,356.00
Pag-IBIG Contributions	5-01-03-020	23,300.00	11,600.00	14,800.00	26,400.00	26,400.00
PhilHealth Contributions	5-01-03-030	138,639.11	61,430.38	95,643.62	157,074.00	164,033.00
Employees Compensation Insurance Premiums	5-01-03-040	12,200.00	5,800.00	7,400.00	13,200.00	13,200.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	1,061,403.00
<b>TOTAL PERSONAL SERVICES</b>		<b>8,459,933.02</b>	<b>3,662,400.30</b>	<b>5,380,333.70</b>	<b>9,042,734.00</b>	<b>10,518,242.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	38,177.00	11,823.00	50,000.00	50,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Training Expenses	5-02-02-010	6,000.00	174,823.00	75,177.00	250,000.00	200,000.00
Office Supplies Expenses	5-02-03-010	134,748.20	204,474.20	295,525.80	500,000.00	500,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	50,000.00	50,000.00	50,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	50,000.00	50,000.00	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	103,468.30	60,155.02	239,844.98	300,000.00	300,000.00
Other Professional Services	5-02-11-990	-	-	-	-	-
Other General Services	5-02-12-990	-	-	100,000.00	100,000.00	100,000.00
Repair and Maintenance						-
- Machinery and Equipment	5-02-13-050	45,000.00	-	40,000.00	40,000.00	40,000.00
- Furniture and Fixtures	5-02-13-070	-	-	20,000.00	20,000.00	20,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020	-	-	25,000.00	25,000.00	25,000.00
Representation Expenses	5-02-99-030	-	22,950.00	77,050.00	100,000.00	280,600.00
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	6,000.00	6,000.00	6,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	50,000.00	50,000.00	50,000.00
<b>TOTAL M.O.O.E</b>		<b>289,216.50</b>	<b>500,579.22</b>	<b>1,040,420.78</b>	<b>1,541,000.00</b>	<b>1,671,600.00</b>
<b>GRAND TOTAL</b>		<b>8,749,149.52</b>	<b>4,162,979.52</b>	<b>6,420,754.48</b>	<b>10,583,734.00</b>	<b>12,189,842.00</b>

Prepared by:

**MA. AURA E. ROBLES**  
**City Development and Planning Officer**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY CIVIL REGISTRY DEPARTMENT

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	5,737,010.46	3,041,010.00	3,041,010.00	6,082,020.00	6,344,160.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	278,909.09	144,000.00	144,000.00	288,000.00	288,000.00
Representation Allowance (RA)	5-01-02-020	209,125.00	105,625.00	110,375.00	216,000.00	216,000.00
Transportation Allowance (TA)	5-01-02-030	209,125.00	105,625.00	110,375.00	216,000.00	216,000.00
Clothing/Uniform Allowance	5-01-02-040	63,000.00	-	84,000.00	84,000.00	84,000.00
Productivity Incentive Allowance	5-01-02-080	60,000.00	-	60,000.00	60,000.00	60,000.00
Longevity Pay	5-01-02-120	5,000.00	-	-	-	5,000.00
Overtime and Night Pay	5-01-02-130	-	-	50,000.00	50,000.00	50,000.00
Year End Bonus	5-01-02-140	485,115.00	-	506,835.00	506,835.00	528,680.00
Cash Gift	5-01-02-150	60,000.00	-	60,000.00	60,000.00	60,000.00
Other Bonuses and Allowances	5-01-02-990	706,495.00	539,835.00	3,000.00	542,835.00	612,680.00
Retirement and Life Insurance Contributions	5-01-03-010	688,546.84	364,921.20	364,921.80	729,843.00	761,300.00
Pag-IBIG Contributions	5-01-03-020	26,900.00	14,400.00	14,400.00	28,800.00	28,800.00
PhilHealth Contributions	5-01-03-030	138,860.68	72,853.56	79,197.44	152,051.00	158,604.00
Employees Compensation Insurance Premiums	5-01-03-040	14,000.00	7,200.00	7,200.00	14,400.00	14,400.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>8,682,087.07</b>	<b>4,395,469.76</b>	<b>4,635,314.24</b>	<b>9,030,784.00</b>	<b>9,427,624.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	38,582.00	60,693.50	14,306.50	75,000.00	100,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Training Expenses	5-02-02-010	12,000.00	28,800.00	46,200.00	75,000.00	100,000.00
Office Supplies Expenses	5-02-03-010	266,499.94	306,218.97	93,781.03	400,000.00	400,000.00
Accountable Forms Expenses	5-02-03-020	99,400.00	-	15,000.00	15,000.00	15,000.00
Non-Accountable Forms Expenses	5-02-03-030	49,850.00	-	50,000.00	50,000.00	50,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	50,000.00	50,000.00	50,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	85,700.00	64,300.00	150,000.00	150,000.00
Other Supplies and Materials Expenses	5-02-03-990	436,871.30	304,680.18	200,319.82	505,000.00	505,000.00
Postage and Courier	5-02-05-010	-	-	15,000.00	15,000.00	15,000.00
Other General Services	5-02-12-990	-	-	-	-	-
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	24,500.00	-	100,000.00	100,000.00	100,000.00
- Furniture and Fixtures	5-02-13-070	-	-	-	-	-
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020	-	-	5,000.00	5,000.00	5,000.00
Representation Expenses	5-02-99-030	-	-	10,000.00	10,000.00	10,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	20,000.00	20,000.00	20,000.00
Other Maintenance & Operating Expenses	5-02-99-990	384,408.00	374,528.00	125,472.00	500,000.00	500,000.00
TOTAL M.O.O.E		1,312,111.24	1,160,620.65	809,379.35	1,970,000.00	2,020,000.00
GRAND TOTAL		9,994,198.31	5,556,090.41	5,444,693.59	11,000,784.00	11,447,624.00

Prepared by:

**JOSIELOUR A. MAGNO**  
City Civil Registry Officer

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

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

**REGION:** NATIONAL CAPITAL REGION **CALENDAR YEAR:** 2026  
**PROVINCE:** CITY OF SAN JUAN **OFFICE:** CITY GENERAL SERVICES DEPARTMENT  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	9,374,796.92	4,890,838.42	7,720,093.58	12,610,932.00	13,764,936.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	785,908.99	381,935.45	578,064.55	960,000.00	1,008,000.00
Representation Allowance (RA)	5-01-02-020	114,000.00	88,875.00	127,125.00	216,000.00	216,000.00
Transportation Allowance (TA)	5-01-02-030	114,000.00	88,875.00	127,125.00	216,000.00	216,000.00
Clothing/Uniform Allowance	5-01-02-040	224,000.00	-	280,000.00	280,000.00	294,000.00
Productivity Incentive Allowance	5-01-02-080	150,000.00	-	200,000.00	200,000.00	210,000.00
Longevity Pay	5-01-02-120	35,000.00	10,000.00	-	10,000.00	20,000.00
Overtime and Night Pay	5-01-02-130	452,895.47	175,207.02	324,792.98	500,000.00	500,000.00
Year End Bonus	5-01-02-140	768,427.00	-	1,050,911.00	1,050,911.00	1,147,078.00
Cash Gift	5-01-02-150	160,000.00	-	200,000.00	200,000.00	210,000.00
Other Bonuses and Allowances	5-01-02-990	1,412,980.00	926,401.00	244,510.00	1,170,911.00	1,441,078.00
Retirement and Life Insurance Contributions	5-01-03-010	1,134,093.72	590,222.22	923,090.78	1,513,313.00	1,651,793.00
Pag-IBIG Contributions	5-01-03-020	75,900.00	38,800.00	57,200.00	96,000.00	100,800.00
PhilHealth Contributions	5-01-03-030	231,457.99	120,354.06	194,920.94	315,275.00	344,124.00
Employees Compensation Insurance Premiums	5-01-03-040	40,000.00	19,400.00	28,600.00	48,000.00	50,400.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>15,073,460.09</b>	<b>7,330,908.17</b>	<b>12,056,433.83</b>	<b>19,387,342.00</b>	<b>21,174,209.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	-	100,000.00	100,000.00	100,000.00
Training Expenses	5-02-02-010	12,000.00	16,800.00	183,200.00	200,000.00	200,000.00
Office Supplies Expenses	5-02-03-010	214,544.50	522,016.80	477,983.20	1,000,000.00	600,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Fuel, Oil and Lubricants Expenses	5-02-03-090	12,591,004.93	5,005,700.07	7,254,189.93	12,259,890.00	12,000,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	450,000.00	450,000.00	700,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	575,000.00	75,000.00	650,000.00	800,000.00
Other Supplies and Materials Expenses	5-02-03-990	1,436,220.64	24,773.80	175,226.20	200,000.00	200,000.00
Water Expenses	5-02-04-010	14,207,426.88	4,865,805.66	14,634,194.34	19,500,000.00	20,000,000.00
Electricity Expenses	5-02-04-020	96,919,704.09	44,184,547.42	51,815,452.58	96,000,000.00	100,000,000.00
Telephone Expenses	5-02-05-020	4,706,548.94	1,146,784.55	5,353,215.45	6,500,000.00	6,500,000.00
Internet Subscription Expenses	5-02-05-030	4,034,700.01	4,593,324.48	906,675.52	5,500,000.00	6,200,000.00
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	-	-	500,000.00	500,000.00	500,000.00
Janitorial Services	5-02-12-020	33,371,755.48	36,981,935.98	298,064.02	37,280,000.00	46,200,000.00
Security Services	5-02-12-030	56,807,249.38	61,480,130.16	469,869.84	61,950,000.00	70,000,000.00
Other General Services	5-02-12-990	2,987,722.62	1,028,394.88	2,445,605.12	3,474,000.00	5,605,080.00
Repair and Maintenance						
- Infrastructure Assets	5-02-13-030	-	-	100,000.00	100,000.00	100,000.00
- Building and Other Structures	5-02-13-040	16,617,262.72	8,358,022.40	8,502,087.60	16,860,110.00	20,000,000.00
- Machinery and Equipment	5-02-13-050	5,379,380.00	5,686,270.00	1,813,730.00	7,500,000.00	8,100,000.00
- Transportation Equipment	5-02-13-060	8,390,752.37	6,181,844.90	1,818,155.10	8,000,000.00	9,000,000.00
- Furniture and Fixtures	5-02-13-070	-	-	100,000.00	100,000.00	100,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	50,000.00	50,000.00	50,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	50,000.00	50,000.00	50,000.00
- Other Property, Plant and Equipment	5-02-13-990	-	-	100,000.00	100,000.00	100,000.00
Taxes, Duties and License	5-02-16-010	1,274,996.01	1,286,573.62	543,426.38	1,830,000.00	3,660,000.00
Insurance Expenses	5-02-16-030	9,275,969.00	9,821,590.22	2,178,409.78	12,000,000.00	15,000,000.00
Advertising Expenses	5-02-99-010	-	6,048.00	93,952.00	100,000.00	100,000.00
Printing and Publication Expenses	5-02-99-020	-	-	-	-	-
Representation Expenses	5-02-99-030	-	-	400,000.00	400,000.00	200,000.00
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	5,000.00	5,000.00	5,000.00
Other Maintenance & Operating Expenses	5-02-99-990	207,560.00	39,520.00	660,480.00	700,000.00	500,000.00
<b>TOTAL M.O.O.E</b>		<b>268,434,797.57</b>	<b>191,805,082.94</b>	<b>101,553,917.06</b>	<b>293,359,000.00</b>	<b>326,570,080.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Office Equipment	1-07-05-020	-	-	400,000.00	400,000.00	500,000.00
Information and Communication Technology Equipment	1-07-05-030	555,770.00	-	500,000.00	500,000.00	500,000.00
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	-	-	600,000.00	600,000.00	100,000.00
Total Property, Plant and Equipment		555,770.00	-	1,500,000.00	1,500,000.00	1,100,000.00
TOTAL CAPITAL OUTLAYS		555,770.00	-	1,500,000.00	1,500,000.00	1,100,000.00
<b>GRAND TOTAL</b>		<b>284,064,027.66</b>	<b>199,135,991.11</b>	<b>115,110,350.89</b>	<b>314,246,342.00</b>	<b>348,844,289.00</b>

Prepared by:

**ENGR. MICHAEL R. NUÑEZ**  
City General Services Officer

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department  
 (DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION **CALENDAR YEAR:** 2026  
**PROVINCE:** CITY OF SAN JUAN **OFFICE:** CITY BUDGET DEPARTMENT  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	6,567,661.47	3,356,390.77	4,765,777.23	8,122,168.00	8,792,148.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	383,909.09	184,181.82	247,818.18	432,000.00	456,000.00
Representation Allowance (RA)	5-01-02-020	114,000.00	57,000.00	159,000.00	216,000.00	216,000.00
Transportation Allowance (TA)	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	-	126,000.00	126,000.00	133,000.00
Productivity Incentive Allowance	5-01-02-080	80,000.00	-	90,000.00	90,000.00	95,000.00
Longevity Pay	5-01-02-120	35,000.00	10,000.00	-	10,000.00	20,000.00
Overtime and Night Pay	5-01-02-130	458,297.88	361,179.40	3,820.60	365,000.00	300,000.00
Year End Bonus	5-01-02-140	547,700.00	-	682,264.00	682,264.00	732,679.00
Cash Gift	5-01-02-150	80,000.00	-	90,000.00	90,000.00	95,000.00
Other Bonuses and Allowances	5-01-02-990	866,792.00	597,333.00	138,931.00	736,264.00	865,679.00
Retirement and Life Insurance Contributions	5-01-03-010	788,199.44	402,766.89	579,695.11	982,462.00	1,055,058.00
Pag-IBIG Contributions	5-01-03-020	36,800.00	18,400.00	24,800.00	43,200.00	45,600.00
PhilHealth Contributions	5-01-03-030	159,430.26	80,705.02	123,974.98	204,680.00	219,804.00
Employees Compensation Insurance Premiums	5-01-03-040	19,200.00	9,200.00	12,400.00	21,600.00	22,800.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>10,362,990.14</b>	<b>5,134,156.90</b>	<b>7,203,481.10</b>	<b>12,337,638.00</b>	<b>13,264,768.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	16,832.00	38,578.00	11,422.00	50,000.00	50,000.00
Training Expenses	5-02-02-010	41,880.00	42,000.00	8,000.00	50,000.00	250,000.00
Office Supplies Expenses	5-02-03-010	117,301.80	183,711.56	116,288.44	300,000.00	300,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Textbooks and Instructional Materials Expenses	5-02-03-110	-	-	20,000.00	20,000.00	20,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	40,385.00	9,615.00	50,000.00	50,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	50,000.00	50,000.00	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	262,056.55	183,870.08	126,129.92	310,000.00	350,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	63,000.00	-	50,000.00	50,000.00	50,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020	-	-	5,000.00	5,000.00	5,000.00
Representation Expenses	5-02-99-030	4,722.00	76,965.00	73,035.00	150,000.00	50,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	10,000.00	10,000.00	10,000.00
<b>TOTAL M.O.O.E</b>		<b>505,792.35</b>	<b>565,509.64</b>	<b>479,490.36</b>	<b>1,045,000.00</b>	<b>1,185,000.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	100,000.00	100,000.00	-
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	200,000.00
<b>Total Property, Plant and Equipment</b>		<b>-</b>	<b>-</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>200,000.00</b>
<b>TOTAL CAPITAL OUTLAYS</b>		<b>-</b>	<b>-</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>200,000.00</b>
<b>GRAND TOTAL</b>		<b>10,868,782.49</b>	<b>5,699,666.54</b>	<b>7,782,971.46</b>	<b>13,482,638.00</b>	<b>14,649,768.00</b>

Prepared by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY ACCOUNTING DEPARTMENT

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	6,819,457.40	3,541,545.07	4,397,922.93	7,939,468.00	9,335,820.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	369,199.41	189,000.00	243,000.00	432,000.00	480,000.00
Representation Allowance (RA)	5-01-02-020	213,625.00	108,000.00	108,000.00	216,000.00	216,000.00
Transportation Allowance (TA)	5-01-02-030	213,625.00	108,000.00	108,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	5-01-02-040	105,000.00	-	126,000.00	126,000.00	140,000.00
Productivity Incentive Allowance	5-01-02-080	77,500.00	-	90,000.00	90,000.00	100,000.00
Longevity Pay	5-01-02-120	20,000.00	10,000.00	-	10,000.00	-
Overtime and Night Pay	5-01-02-130	732,075.22	606,617.87	382.13	607,000.00	500,000.00
Year End Bonus	5-01-02-140	563,339.00	-	670,539.00	670,539.00	777,985.00
Cash Gift	5-01-02-150	76,500.00	-	90,000.00	90,000.00	100,000.00
Other Bonuses and Allowances	5-01-02-990	868,448.00	655,106.00	69,433.00	724,539.00	917,985.00
Retirement and Life Insurance Contributions	5-01-03-010	818,441.00	425,434.69	540,142.31	965,577.00	1,120,299.00
Pag-IBIG Contributions	5-01-03-020	35,500.00	18,800.00	24,400.00	43,200.00	48,000.00
PhilHealth Contributions	5-01-03-030	165,878.27	84,545.47	116,616.53	201,162.00	233,396.00
Employees Compensation Insurance Premiums	5-01-03-040	18,500.00	9,500.00	12,100.00	21,600.00	24,000.00
Terminal Leave Benefits	5-01-04-030	-	-	2,612,279.93	2,612,279.93	-
<b>TOTAL PERSONAL SERVICES</b>		<b>11,097,088.30</b>	<b>5,756,549.10</b>	<b>9,208,815.83</b>	<b>14,965,364.93</b>	<b>14,209,485.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	110.50	-	78,000.00	78,000.00	250,000.00
Training Expenses	5-02-02-010	59,399.00	15,600.00	57,400.00	73,000.00	250,000.00
Office Supplies Expenses	5-02-03-010	739,831.25	499,984.70	15.30	500,000.00	1,000,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	50,000.00	50,000.00	200,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	37,000.00	13,000.00	50,000.00	200,000.00
Other Supplies and Materials Expenses	5-02-03-990	104,850.90	38,143.60	95,610.40	133,754.00	150,000.00
Other General Services	5-02-12-990	556,625.90	212,713.79	869,686.21	1,082,400.00	1,100,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	50,000.00	50,000.00	100,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	10,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	10,000.00
Taxes, Duties and License	5-02-16-010	2,689.50	-	5,000.00	5,000.00	5,000.00
Representation Expenses	5-02-99-030	4,564.00	-	5,000.00	5,000.00	5,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	5,000.00	5,000.00	5,000.00
Other Maintenance & Operating Expenses	5-02-99-990	21,000.00	-	5,000.00	5,000.00	5,000.00
TOTAL M.O.O.E		<b>1,489,071.05</b>	<b>803,442.09</b>	<b>1,233,711.91</b>	<b>2,037,154.00</b>	<b>3,290,000.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	-	-	100,000.00
Information and Communication Technology Equipment	1-07-05-030	-	340,000.00	-	340,000.00	400,000.00
Total Property, Plant and Equipment		-	<b>340,000.00</b>	-	<b>340,000.00</b>	<b>500,000.00</b>
TOTAL CAPITAL OUTLAYS		-	<b>340,000.00</b>	-	<b>340,000.00</b>	<b>500,000.00</b>
<b>GRAND TOTAL</b>		<b>12,586,159.35</b>	<b>6,899,991.19</b>	<b>10,442,527.74</b>	<b>17,342,518.93</b>	<b>17,999,485.00</b>

Prepared by:

**ATTY. LEDEBEE LEE T. ORGASAN**  
City Accountant

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY TREASURY DEPARTMENT

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	15,693,694.61	8,578,003.53	10,895,128.47	19,473,132.00	21,139,440.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	988,316.71	533,272.72	690,727.28	1,224,000.00	1,296,000.00
Representation Allowance (RA)	5-01-02-020	216,000.00	108,000.00	108,000.00	216,000.00	216,000.00
Transportation Allowance (TA)	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	280,000.00	-	357,000.00	357,000.00	378,000.00
Productivity Incentive Allowance	5-01-02-080	204,000.00	-	255,000.00	255,000.00	270,000.00
Honoraria	5-01-02-100	-	-	1,000,000.00	1,000,000.00	1,000,000.00
Longevity Pay	5-01-02-120	10,000.00	10,000.00	-	10,000.00	20,000.00
Overtime and Night Pay	5-01-02-130	398,183.20	241,841.99	258,158.01	500,000.00	500,000.00
Year End Bonus	5-01-02-140	1,291,411.80	-	1,622,761.00	1,622,761.00	1,761,620.00
Cash Gift	5-01-02-150	205,500.00	-	255,000.00	255,000.00	270,000.00
Other Bonuses and Allowances	5-01-02-990	2,121,711.00	1,527,741.00	248,020.00	1,775,761.00	2,139,620.00
Retirement and Life Insurance Contributions	5-01-03-010	1,883,685.10	1,030,116.61	1,306,659.39	2,336,776.00	2,536,733.00
Pag-IBIG Contributions	5-01-03-020	95,100.00	53,400.00	69,000.00	122,400.00	129,600.00
PhilHealth Contributions	5-01-03-030	387,301.82	211,973.76	274,855.24	486,829.00	528,486.00
Employees Compensation Insurance Premiums	5-01-03-040	49,700.00	26,800.00	34,400.00	61,200.00	64,800.00
Terminal Leave Benefits	5-01-04-030	986,162.39	-	185,700.67	185,700.67	1,890,785.00
<b>TOTAL PERSONAL SERVICES</b>		<b>25,026,766.63</b>	<b>12,429,149.61</b>	<b>17,668,410.06</b>	<b>30,097,559.67</b>	<b>34,357,084.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	5,293.00	39,944.24	40,055.76	80,000.00	80,000.00
Training Expenses	5-02-02-010	6,200.00	32,800.00	767,200.00	800,000.00	800,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Office Supplies Expenses	5-02-03-010	518,273.85	519,805.50	480,194.50	1,000,000.00	1,000,000.00
Accountable Forms Expenses	5-02-03-020	3,808,415.00	2,217,920.00	1,782,080.00	4,000,000.00	4,000,000.00
Non-Accountable Forms Expenses	5-02-03-030	-	-	200,000.00	200,000.00	200,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	429,135.00	70,865.00	500,000.00	500,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	176,270.00	123,730.00	300,000.00	300,000.00
Other Supplies and Materials Expenses	5-02-03-990	293,713.50	159,072.40	90,927.60	250,000.00	250,000.00
Postage and Courier	5-02-05-010	-	-	500,000.00	500,000.00	500,000.00
Other General Services	5-02-12-990	1,025,053.99	463,066.70	1,736,933.30	2,200,000.00	2,156,880.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	10,000.00	38,500.00	161,500.00	200,000.00	200,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	50,000.00	50,000.00	50,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	50,000.00	50,000.00	50,000.00
Fidelity Bond Premiums	5-02-16-020	905,126.25	792,586.13	407,413.87	1,200,000.00	1,500,000.00
Insurance Expenses	5-02-16-030	-	-	-	-	-
Advertising Expenses	5-02-99-010	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020	-	-	50,000.00	50,000.00	50,000.00
Representation Expenses	5-02-99-030	42,034.50	8,732.12	91,267.88	100,000.00	100,000.00
Other Maintenance & Operating Expenses	5-02-99-990	47,320.00	11,580.00	38,420.00	50,000.00	93,120.00
TOTAL M.O.O.E		<b>6,661,430.09</b>	<b>4,889,412.09</b>	<b>6,640,587.91</b>	<b>11,530,000.00</b>	<b>11,830,000.00</b>
<b>FINANCIAL EXPENSES</b>						
Bank Charges	5-03-01-040	-	-	50,000.00	50,000.00	50,000.00
Commitment Fees	5-03-01-050	-	-	-	-	-
Other Financial Charges	5-03-01-990	-	-	-	-	-
TOTAL FINANCIAL EXPENSES		-	-	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
<b>SPECIAL PURPOSE APPROPRIATIONS</b>						
Appropriation for Development Programs/Projects (20% CDF)		82,990,587.70	40,150,494.08	41,504,071.66	81,654,565.74	74,755,080.17
<i>Loan Amortization (Construction of new SJMC Building )</i>						
<i>Principal - P68,618,861.92</i>						
<i>Interest - P6,136,218.25</i>						
Appropriation for Debt Service		41,694,212.76	10,043,935.23	47,740.43	10,091,675.66	108,075,239.06

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<i>Interest - 108,075,239.06</i>						
Other Authorized SPAs						
<i>5% MMDA Contributions from LGU's in NCR</i>		74,742,497.39	79,839,075.53	-	79,839,075.53	94,070,371.40
<i>National and Local Election Expenses</i>		-	3,362,726.45	5,637,273.55	9,000,000.00	9,000,000.00
<b>TOTAL SPECIAL PURPOSE APPROPRIATIONS</b>		<b>199,427,297.85</b>	<b>133,396,231.29</b>	<b>47,189,085.64</b>	<b>180,585,316.93</b>	<b>285,900,690.63</b>
<b>GRAND TOTAL</b>		<b>231,115,494.57</b>	<b>150,714,792.99</b>	<b>71,548,083.61</b>	<b>222,262,876.60</b>	<b>332,137,774.63</b>

Prepared by:

**ROSETTE F. LAQUIAN**  
City Treasurer

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY ASSESSMENT DEPARTMENT

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	4,152,236.30	2,064,462.00	7,237,890.00	9,302,352.00	10,117,872.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	338,976.47	174,545.45	353,454.55	528,000.00	600,000.00
Representation Allowance (RA)	5-01-02-020	193,437.67	72,000.00	144,000.00	216,000.00	216,000.00
Transportation Allowance (TA)	5-01-02-030	192,500.00	72,000.00	144,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	5-01-02-040	105,000.00	-	154,000.00	154,000.00	175,000.00
Productivity Incentive Allowance	5-01-02-080	67,500.00	-	110,000.00	110,000.00	125,000.00
Longevity Pay	5-01-02-120	5,000.00	10,000.00	-	10,000.00	10,000.00
Overtime and Night Pay	5-01-02-130	-	-	500,000.00	500,000.00	485,000.00
Year End Bonus	5-01-02-140	387,657.80	-	775,196.00	775,196.00	843,156.00
Cash Gift	5-01-02-150	74,500.00	-	110,000.00	110,000.00	125,000.00
Other Bonuses and Allowances	5-01-02-990	606,665.00	372,323.00	468,873.00	841,196.00	1,018,156.00
Retirement and Life Insurance Contributions	5-01-03-010	491,400.88	248,074.22	868,208.78	1,116,283.00	1,214,145.00
Pag-IBIG Contributions	5-01-03-020	32,900.00	17,400.00	35,400.00	52,800.00	60,000.00
PhilHealth Contributions	5-01-03-030	103,779.70	51,900.61	180,658.39	232,559.00	252,947.00
Employees Compensation Insurance Premiums	5-01-03-040	17,200.00	8,800.00	17,600.00	26,400.00	30,000.00
Terminal Leave Benefits	5-01-04-030	37,725.59	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>6,806,479.41</b>	<b>3,091,505.28</b>	<b>11,099,280.72</b>	<b>14,190,786.00</b>	<b>15,488,276.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	56,707.00	110,227.00	49,773.00	160,000.00	160,000.00
Training Expenses	5-02-02-010	105,202.40	56,000.00	94,000.00	150,000.00	150,000.00
Office Supplies Expenses	5-02-03-010	768,937.99	772,093.40	27,906.60	800,000.00	1,300,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	93,922.00	6,078.00	100,000.00	100,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	71,800.00	28,200.00	100,000.00	100,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Other Supplies and Materials Expenses	5-02-03-990	100,138.35	108,381.00	191,619.00	300,000.00	400,000.00
Postage and Courier	5-02-05-010	-	-	50,000.00	50,000.00	1,000,000.00
Other Professional Services	5-02-11-990	345,000.00	240,000.00	360,000.00	600,000.00	600,000.00
Other General Services	5-02-12-990	663,068.29	249,257.50	1,164,342.50	1,413,600.00	1,580,880.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	50,000.00	50,000.00	100,000.00
- Furniture and Fixtures	5-02-13-070	-	-	10,000.00	10,000.00	10,000.00
Advertising Expenses	5-02-99-010	-	-	10,000.00	10,000.00	10,000.00
Printing and Publication Expenses	5-02-99-020	-	-	50,000.00	50,000.00	50,000.00
Other Maintenance & Operating Expenses	5-02-99-990	33,274.52	-	10,000.00	10,000.00	50,000.00
TOTAL M.O.O.E		<b>2,072,328.55</b>	<b>1,701,680.90</b>	<b>2,101,919.10</b>	<b>3,803,600.00</b>	<b>5,610,880.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Machinery and Equipment</b>						
Information and Communication Technology Equipment	1-07-05-030	59,600.00	613,375.00	86,625.00	700,000.00	700,000.00
Total Property, Plant and Equipment		<b>59,600.00</b>	<b>613,375.00</b>	<b>86,625.00</b>	<b>700,000.00</b>	<b>700,000.00</b>
TOTAL CAPITAL OUTLAYS		<b>59,600.00</b>	<b>613,375.00</b>	<b>86,625.00</b>	<b>700,000.00</b>	<b>700,000.00</b>
<b>GRAND TOTAL</b>		<b>8,938,407.96</b>	<b>5,406,561.18</b>	<b>13,287,824.82</b>	<b>18,694,386.00</b>	<b>21,799,156.00</b>

Prepared by:

**ANTHONY J. BRITT**  
**OIC- City Assessment Department**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	1,468.00	-	5,000.00	5,000.00	5,000.00
Traveling Expenses - Foreign	5-02-01-020	-	-	-	-	-
Training Expenses	5-02-02-010	-	-	385,000.00	385,000.00	50,000.00
Office Supplies Expenses	5-02-03-010	194,032.59	18,598.40	331,401.60	350,000.00	350,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	25,000.00	110,600.00	135,600.00	171,900.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	10,000.00	10,000.00	10,000.00
Other Supplies and Materials Expenses	5-02-03-990	176,440.85	112,567.58	451,932.42	564,500.00	518,068.00
Prizes	5-02-06-020	-	-	-	-	-
Other Professional Services	5-02-11-990	31,738.65	224,196.99	675,803.01	900,000.00	1,100,000.00
Other General Services	5-02-12-990	671,705.52	95,832.82	1,884,167.18	1,980,000.00	300,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	162,180.00	-	150,000.00	150,000.00	50,000.00
- Furniture and Fixtures	5-02-13-070	-	-	10,000.00	10,000.00	10,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	5,000.00	5,000.00	5,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	5,000.00	5,000.00	5,000.00
Advertising Expenses	5-02-99-010	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020	1,500,000.00	-	1,500,000.00	1,500,000.00	1,500,000.00
Representation Expenses	5-02-99-030	1,780.00	-	160,200.00	160,200.00	160,200.00
Rent Expenses	5-02-99-050	-	-	-	-	-
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	2,000.00	2,000.00	2,000.00
Subscriptions Expenses	5-02-99-070	18,895.00	-	136,800.00	136,800.00	146,800.00
Other Maintenance & Operating Expenses	5-02-99-990	16,160.00	-	150,000.00	150,000.00	150,000.00
TOTAL M.O.O.E		2,774,400.61	476,195.79	5,972,904.21	6,449,100.00	4,533,968.00
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	-	-	270,000.00
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	655,981.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Technical and Scientific Equipment	1-07-05-140	-	-	-	-	-
Other Machinery and Equipment	1-07-05-990	-	-	-	-	-
Total Property, Plant and Equipment		-	-	-	-	925,981.00
TOTAL CAPITAL OUTLAYS		-	-	-	-	925,981.00
<b>GRAND TOTAL</b>		<b>7,937,872.43</b>	<b>2,706,513.85</b>	<b>10,567,335.15</b>	<b>13,273,849.00</b>	<b>14,392,836.00</b>

Prepared by:

**RICA MAE L. ALVAREZ**  
**OIC - Public Information Department**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** BARANGAY OPERATION CENTER

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	3,033,456.00	1,492,147.86	2,668,240.14	4,160,388.00	4,339,488.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	216,000.00	110,363.63	201,636.37	312,000.00	312,000.00
Clothing/Uniform Allowance	5-01-02-040	63,000.00	-	91,000.00	91,000.00	91,000.00
Productivity Incentive Allowance	5-01-02-080	45,000.00	-	65,000.00	65,000.00	65,000.00
Longevity Pay	5-01-02-120	15,000.00	-	-	-	-
Overtime and Night Pay	5-01-02-130	-	-	50,000.00	50,000.00	50,000.00
Year End Bonus	5-01-02-140	252,788.00	-	346,699.00	346,699.00	361,624.00
Cash Gift	5-01-02-150	45,000.00	-	65,000.00	65,000.00	65,000.00
Other Bonuses and Allowances	5-01-02-990	432,788.00	226,002.00	159,697.00	385,699.00	452,624.00
Retirement and Life Insurance Contributions	5-01-03-010	364,014.72	179,795.62	319,451.38	499,247.00	520,739.00
Pag-IBIG Contributions	5-01-03-020	20,700.00	11,000.00	20,200.00	31,200.00	31,200.00
PhilHealth Contributions	5-01-03-030	75,836.64	37,578.39	66,431.61	104,010.00	108,488.00
Employees Compensation Insurance Premiums	5-01-03-040	10,800.00	5,600.00	10,000.00	15,600.00	15,600.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>4,574,383.36</b>	<b>2,062,487.50</b>	<b>4,063,355.50</b>	<b>6,125,843.00</b>	<b>6,412,763.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Traveling Expenses - Local	5-02-01-010	72,531.00	-	5,000.00	5,000.00	5,000.00
Training Expenses	5-02-02-010	7,273,580.64	3,893,148.45	711,547.55	4,604,696.00	7,000,000.00
Office Supplies Expenses	5-02-03-010	419,329.50	288,923.85	11,076.15	300,000.00	300,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	108,866.00	1,092.00	109,958.00	350,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	98,488.00	1,512.00	100,000.00	100,000.00
Other Supplies and Materials Expenses	5-02-03-990	255,527.35	147,954.85	20,852.75	168,807.60	260,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	50,000.00	50,000.00	50,000.00
- Furniture and Fixtures	5-02-13-070	-	-	60,042.00	60,042.00	50,000.00
Representation Expenses	5-02-99-030	-	-	100,000.00	100,000.00	100,000.00
Other Maintenance & Operating Expenses	5-02-99-990	853,784.00	882,517.00	972,993.90	1,855,510.90	2,400,000.00
TOTAL M.O.O.E		<b>8,874,752.49</b>	<b>5,419,898.15</b>	<b>1,934,116.35</b>	<b>7,354,014.50</b>	<b>10,615,000.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	59,900.00	-	100,000.00	100,000.00	-
Information and Communication Technology Equipment	1-07-05-030	169,700.00	290,400.00	9,600.00	300,000.00	200,000.00
Technical and Scientific Equipment	1-07-05-140	67,400.00	-	250,000.00	250,000.00	-
Furniture and Fixtures	1-07-07-010	-	-	-	-	60,000.00
Other Property, Plant and Equipment	1-07-99-990	-	-	-	-	-
Total Property, Plant and Equipment		<b>297,000.00</b>	<b>290,400.00</b>	<b>359,600.00</b>	<b>650,000.00</b>	<b>260,000.00</b>
TOTAL CAPITAL OUTLAYS		<b>297,000.00</b>	<b>290,400.00</b>	<b>359,600.00</b>	<b>650,000.00</b>	<b>260,000.00</b>
<b>SPECIAL PURPOSE APPROPRIATIONS</b>						
Aid to Barangays		5,526,500.00	1,639,000.00	6,533,000.00	8,172,000.00	8,172,000.00
<i>Barangay Council - 210,000.00</i>						
<i>Barangay Lupon - 1,764,000.00</i>						
<i>Barangay Tanod - 2,268,000.00</i>						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<i>Barangay Health Workers - 660,000.00</i>						
<i>Barangay Street Sweepers - 750,000.00</i>						
<i>Sangguniang Kabataan - 2,520,000.00</i>						
<b>TOTAL SPECIAL PURPOSE APPROPRIATIONS</b>		<b>5,526,500.00</b>	<b>1,639,000.00</b>	<b>6,533,000.00</b>	<b>8,172,000.00</b>	<b>8,172,000.00</b>
<b>GRAND TOTAL</b>		<b>19,272,635.85</b>	<b>9,411,785.65</b>	<b>12,890,071.85</b>	<b>22,301,857.50</b>	<b>25,459,763.00</b>

Prepared by:

**BRYAN HEART R. MISERICORDIA**  
Community Affairs Officer IV

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY LEGAL DEPARTMENT

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	5,180,253.93	3,093,156.04	4,761,719.96	7,854,876.00	8,987,004.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	166,862.57	95,818.18	134,181.82	230,000.00	312,000.00
Representation Allowance (RA)	5-01-02-020	100,260.67	47,403.33	66,596.67	114,000.00	114,000.00
Transportation Allowance (TA)	5-01-02-030	102,129.39	47,500.00	66,500.00	114,000.00	114,000.00
Clothing/Uniform Allowance	5-01-02-040	42,000.00	-	70,000.00	70,000.00	91,000.00
Productivity Incentive Allowance	5-01-02-080	37,500.00	-	50,000.00	50,000.00	65,000.00
Longevity Pay	5-01-02-120	-	5,000.00	-	5,000.00	-
Overtime and Night Pay	5-01-02-130	-	-	20,000.00	20,000.00	20,000.00
Year End Bonus	5-01-02-140	405,744.10	-	666,453.00	666,453.00	748,917.00
Cash Gift	5-01-02-150	37,000.00	-	50,000.00	50,000.00	65,000.00
Other Bonuses and Allowances	5-01-02-990	468,577.00	534,795.00	133,146.00	667,941.00	839,917.00
Retirement and Life Insurance Contributions	5-01-03-010	625,105.91	372,092.40	570,493.68	942,586.08	1,078,441.00
Pag-IBIG Contributions	5-01-03-020	16,900.00	9,600.00	13,400.00	23,000.00	31,200.00
PhilHealth Contributions	5-01-03-030	131,794.13	77,519.46	118,853.14	196,372.60	224,676.00
Employees Compensation Insurance Premiums	5-01-03-040	8,700.00	4,800.00	6,700.00	11,500.00	15,600.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	1,483,554.00
<b>TOTAL PERSONAL SERVICES</b>		<b>7,322,827.70</b>	<b>4,287,684.41</b>	<b>6,728,044.27</b>	<b>11,015,728.68</b>	<b>14,190,309.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	-	50,000.00	50,000.00	100,000.00
Training Expenses	5-02-02-010	4,000.00	24,000.00	26,000.00	50,000.00	100,000.00
Office Supplies Expenses	5-02-03-010	153,928.76	146,042.20	153,957.80	300,000.00	400,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	25,500.00	24,500.00	50,000.00	300,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	22,000.00	78,000.00	100,000.00	500,000.00
Other Supplies and Materials Expenses	5-02-03-990	192,411.55	94,002.20	105,997.80	200,000.00	300,000.00
Postage and Courier	5-02-05-010	20,000.00	-	30,000.00	30,000.00	30,000.00
Other Professional Services	5-02-11-990	-	-	100,000.00	100,000.00	820,000.00
Other General Services	5-02-12-990	-	-	-	-	550,440.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	100,000.00	100,000.00	100,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
Subscriptions Expenses	5-02-99-070	-	-	100,000.00	100,000.00	120,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	27,902.42	22,097.58	50,000.00	100,000.00
<b>TOTAL M.O.O.E</b>		<b>370,340.31</b>	<b>339,446.82</b>	<b>790,553.18</b>	<b>1,130,000.00</b>	<b>3,420,440.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	100,000.00	100,000.00	300,000.00
Information and Communication Technology Equipment	1-07-05-030	-	63,000.00	37,000.00	100,000.00	300,000.00
<b>Total Property, Plant and Equipment</b>		<b>-</b>	<b>63,000.00</b>	<b>137,000.00</b>	<b>200,000.00</b>	<b>600,000.00</b>
<b>TOTAL CAPITAL OUTLAYS</b>		<b>-</b>	<b>63,000.00</b>	<b>137,000.00</b>	<b>200,000.00</b>	<b>600,000.00</b>
<b>GRAND TOTAL</b>		<b>7,693,168.01</b>	<b>4,690,131.23</b>	<b>7,655,597.45</b>	<b>12,345,728.68</b>	<b>18,210,749.00</b>

Prepared by:

**ATTY. MOHAMMAD FAYEZ D. PAUDAC**  
City Legal Officer

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department

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**PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE****REGION:** NATIONAL CAPITAL REGION**CALENDAR YEAR:** 2026**PROVINCE:** CITY OF SAN JUAN**OFFICE:** POLYTECHNIC UNIVERSITY OF THE PHILIPPINES - SAN JUAN CAMPUS**CITY/MUNICIPALITY:** CITY OF SAN JUAN

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	698,985.36	366,360.00	366,360.00	732,720.00	760,896.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	95,272.72	48,000.00	48,000.00	96,000.00	96,000.00
Clothing/Uniform Allowance	5-01-02-040	28,000.00	-	28,000.00	28,000.00	28,000.00
Productivity Incentive Allowance	5-01-02-080	20,000.00	-	20,000.00	20,000.00	20,000.00
Longevity Pay	5-01-02-120	10,000.00	-	-	-	-
Overtime and Night Pay	5-01-02-130	29,502.75	-	150,000.00	150,000.00	150,000.00
Year End Bonus	5-01-02-140	58,712.00	-	61,060.00	61,060.00	63,408.00
Cash Gift	5-01-02-150	20,000.00	-	20,000.00	20,000.00	20,000.00
Other Bonuses and Allowances	5-01-02-990	138,712.00	73,060.00	-	73,060.00	91,408.00
Retirement and Life Insurance Contributions	5-01-03-010	84,545.28	43,963.20	43,963.80	87,927.00	91,308.00
Pag-IBIG Contributions	5-01-03-020	9,200.00	4,800.00	4,800.00	9,600.00	9,600.00
PhilHealth Contributions	5-01-03-030	17,613.60	9,159.12	9,158.88	18,318.00	19,023.00
Employees Compensation Insurance Premiums	5-01-03-040	4,800.00	2,400.00	2,400.00	4,800.00	4,800.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>1,215,343.71</b>	<b>547,742.32</b>	<b>753,742.68</b>	<b>1,301,485.00</b>	<b>1,354,443.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	-	15,000.00	15,000.00	5,000.00
Training Expenses	5-02-02-010	433,831.50	374,758.30	375,241.70	750,000.00	750,000.00
Office Supplies Expenses	5-02-03-010	277,785.60	233,192.80	176,807.20	410,000.00	450,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	297,000.00	5,000.00	302,000.00	150,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	44,100.00	5,900.00	50,000.00	150,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Other Supplies and Materials Expenses	5-02-03-990	452,897.70	421,181.00	126,819.00	548,000.00	700,000.00
Other Professional Services	5-02-11-990	31,338,112.88	18,857,605.69	12,312,394.31	31,170,000.00	35,000,000.00
Repair and Maintenance						
- Building and Other Structures	5-02-13-040	3,440,721.13	-	4,000,000.00	4,000,000.00	4,000,000.00
- Machinery and Equipment	5-02-13-050	-	-	185,313.60	185,313.60	200,000.00
Printing and Publication Expenses	5-02-16-020	-	-	40,000.00	40,000.00	50,000.00
Representation Expenses	5-02-99-030	-	-	170,000.00	170,000.00	200,000.00
Rent Expenses	5-02-99-050	458,000.00	438,000.00	88,800.00	526,800.00	600,000.00
Other Maintenance & Operating Expenses	5-02-99-990	425,902.00	395,489.00	156,511.00	552,000.00	800,000.00
<b>TOTAL M.O.O.E</b>		<b>36,827,250.81</b>	<b>21,061,326.79</b>	<b>17,657,786.81</b>	<b>38,719,113.60</b>	<b>43,055,000.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	2,400,720.00	-	-	-	-
Total Property, Plant and Equipment		<b>2,400,720.00</b>	-	-	-	-
<b>TOTAL CAPITAL OUTLAYS</b>		<b>2,400,720.00</b>	-	-	-	-
<b>GRAND TOTAL</b>		<b>40,443,314.52</b>	<b>21,609,069.11</b>	<b>18,411,529.49</b>	<b>40,020,598.60</b>	<b>44,409,443.00</b>

Prepared by:

**DR. CECILIA P. ALAGON**  
**PUP - San Juan Campus Director**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION

**CALENDAR YEAR:** 2026

**PROVINCE:** CITY OF SAN JUAN

**OFFICE:** Office of the City Mayor - Administrative Support to DIVISION OF CITY SCHOOLS

**CITY/MUNICIPALITY:** CITY OF SAN JUAN

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	4,132,281.92	2,353,621.01	4,686,706.99	7,040,328.00	7,339,008.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	300,897.74	163,454.54	268,545.46	432,000.00	432,000.00
Representation Allowance (RA)	5-01-02-020	102,000.00	51,000.00	51,000.00	102,000.00	102,000.00
Transportation Allowance (TA)	5-01-02-030	102,000.00	51,000.00	51,000.00	102,000.00	102,000.00
Clothing/Uniform Allowance	5-01-02-040	91,000.00	-	126,000.00	126,000.00	126,000.00
Productivity Incentive Allowance	5-01-02-080	66,500.00	-	90,000.00	90,000.00	90,000.00
Longevity Pay	5-01-02-120	-	-	-	-	-
Overtime and Night Pay	5-01-02-130	-	-	-	-	-
Year End Bonus	5-01-02-140	363,339.00	-	586,694.00	586,694.00	611,584.00
Cash Gift	5-01-02-150	65,500.00	-	90,000.00	90,000.00	90,000.00
Other Bonuses and Allowances	5-01-02-990	584,309.00	433,618.00	207,076.00	640,694.00	737,584.00
Retirement and Life Insurance Contributions	5-01-03-010	499,614.59	236,380.20	608,459.80	844,840.00	880,681.00
Pag-IBIG Contributions	5-01-03-020	29,400.00	16,400.00	26,800.00	43,200.00	43,200.00
PhilHealth Contributions	5-01-03-030	104,939.74	49,246.07	126,762.93	176,009.00	183,476.00
Employees Compensation Insurance Premiums	5-01-03-040	15,400.00	6,900.00	14,700.00	21,600.00	21,600.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>6,457,181.99</b>	<b>3,361,619.82</b>	<b>6,933,745.18</b>	<b>10,295,365.00</b>	<b>10,759,133.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	4,017.50	-	5,000.00	5,000.00	5,000.00
Traveling Expenses - Foreign	5-02-01-020	-	-	-	-	-
Training Expenses	5-02-02-010	67,242.24	-	1,000,000.00	1,000,000.00	500,000.00
Office Supplies Expenses	5-02-03-010	-	-	5,000.00	5,000.00	5,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	5,000.00	5,000.00	5,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	5,000.00	5,000.00	5,000.00
Other Supplies and Materials Expenses	5-02-03-990	749,000.00	-	1,020,000.00	1,020,000.00	19,220,000.00
Award/Rewards Expenses	5-02-06-010	1,116,000.00	2,266,000.00	984,000.00	3,250,000.00	2,800,000.00
Prizes	5-02-06-020	-	-	170,000.00	170,000.00	-
Other Professional Services	5-02-11-990	16,219,519.78	5,285,230.94	14,048,981.06	19,334,212.00	18,000,000.00
Printing and Publication Expenses	5-02-99-020	-	-	-	-	-
Representation Expenses	5-02-99-030	-	-	10,000.00	10,000.00	10,000.00
Rent Expenses	5-02-99-050	-	-	5,000.00	5,000.00	5,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	1,170,000.00	1,170,000.00	100,000.00
TOTAL M.O.O.E		<b>18,155,779.52</b>	<b>7,551,230.94</b>	<b>18,427,981.06</b>	<b>25,979,212.00</b>	<b>40,655,000.00</b>
<b>GRAND TOTAL</b>		<b>24,612,961.51</b>	<b>10,912,850.76</b>	<b>25,361,726.24</b>	<b>36,274,577.00</b>	<b>51,414,133.00</b>

Prepared by:

**ANGELITA P. CORNEJO**  
**OIC - Schools Division Superintendent**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Training Expenses	5-02-02-010	3,831,277.06	4,789,444.81	3,427,521.07	8,216,965.88	9,006,544.68
Office Supplies Expenses	5-02-03-010	131,612.47	139,366.70	5,761.30	145,128.00	164,245.60
Textbooks and Instructional Materials Expenses	5-02-03-110	-	-	26,222.00	26,222.00	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	-	-	964,861.40
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	-	-	489,473.90
Other Supplies and Materials Expenses	5-02-03-990	30,532.60	33,380.84	56,619.16	90,000.00	98,528.00
Other General Services	5-02-12-990	166,615.38	20,795.44	159,204.56	180,000.00	183,480.00
Repair and Maintenance						
- Building and Other Structures	5-02-13-040	-	-	50,000.00	50,000.00	246,520.00
- Machinery and Equipment	5-02-13-050	-	-	50,000.00	50,000.00	50,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Advertising Expenses	5-02-99-010	-	-	5,000.00	5,000.00	-
Printing and Publication Expenses	5-02-99-020	-	-	5,000.00	5,000.00	-
Representation Expenses	5-02-99-030	-	-	30,000.00	30,000.00	30,000.00
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	10,000.00	10,000.00	10,000.00
Other Maintenance & Operating Expenses	5-02-99-990	168,350.00	149,850.00	14,970.00	164,820.00	323,160.00
<b>TOTAL M.O.O.E</b>		<b>4,393,167.15</b>	<b>5,132,837.79</b>	<b>3,925,298.09</b>	<b>9,058,135.88</b>	<b>11,706,813.58</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Information and Communication Technology Equipment	1-07-05-030	-	180,600.00	57,000.00	237,600.00	60,000.00
Technical and Scientific Equipment	1-07-05-140	-	-	-	-	172,500.00
Other Machinery and Equipment	1-07-05-990	-	-	-	-	-
<b>CAPITAL OUTLAYS</b>						
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	-	-	-	-	-
<b>Total Property, Plant and Equipment</b>		<b>-</b>	<b>180,600.00</b>	<b>57,000.00</b>	<b>237,600.00</b>	<b>232,500.00</b>

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
TOTAL CAPITAL OUTLAYS		-	180,600.00	57,000.00	237,600.00	232,500.00
<b>SPECIAL PURPOSE APPROPRIATIONS</b>						
Appropriation for Development Programs/Projects (20% CDF)		-	984,650.00	550.00	985,200.00	1,305,480.00
<i>Procurement of various Equipment and Furniture &amp; Fixtures for Livelihood Program of SLTC</i>						
TOTAL SPECIAL PURPOSE APPROPRIATIONS		-	984,650.00	550.00	985,200.00	1,305,480.00
<b>GRAND TOTAL</b>		<b>7,304,942.58</b>	<b>8,235,964.91</b>	<b>6,743,882.97</b>	<b>14,979,847.88</b>	<b>19,828,049.58</b>

Prepared by:

**MARIE O' NEAL M. ARQUERO**  
**OIC - Skills and Livelihood Training Center**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY HEALTH DEPARTMENT

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	46,671,326.10	24,830,449.99	33,398,002.01	58,228,452.00	60,809,124.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	2,969,942.80	1,501,513.03	1,954,486.97	3,456,000.00	3,456,000.00
Representation Allowance (RA)	5-01-02-020	259,725.00	127,800.00	141,000.00	268,800.00	268,800.00
Transportation Allowance (TA)	5-01-02-030	259,725.00	127,800.00	141,000.00	268,800.00	268,800.00
Clothing/Uniform Allowance	5-01-02-040	847,000.00	-	1,008,000.00	1,008,000.00	1,008,000.00
Subsistence Allowance	5-01-02-050	1,277,925.00	330,550.00	1,570,250.00	1,900,800.00	1,900,800.00
Laundry Allowance	5-01-02-060	197,100.00	50,550.00	208,650.00	259,200.00	259,200.00
Productivity Incentive Allowance	5-01-02-080	611,000.00	-	720,000.00	720,000.00	720,000.00
Hazard Pay - Magna Carta for Public Health Workers	5-01-02-110	8,540,946.85	2,217,100.10	7,652,930.90	9,870,031.00	12,136,926.00
Longevity Pay	5-01-02-120	105,000.00	65,000.00	-	65,000.00	65,000.00
Overtime and Night Pay	5-01-02-130	-	-	3,000,000.00	3,000,000.00	3,000,000.00
Year End Bonus	5-01-02-140	3,924,158.60	-	4,852,371.00	4,852,371.00	5,067,427.00
Cash Gift	5-01-02-150	633,500.00	-	720,000.00	720,000.00	720,000.00
Other Bonuses and Allowances	5-01-02-990	6,347,322.00	4,424,926.00	859,445.00	5,284,371.00	6,075,427.00
Retirement and Life Insurance Contributions	5-01-03-010	5,609,702.45	2,999,707.04	3,987,707.96	6,987,415.00	7,297,095.00
Pag-IBIG Contributions	5-01-03-020	286,600.00	152,200.00	193,400.00	345,600.00	345,600.00
PhilHealth Contributions	5-01-03-030	1,167,589.95	623,469.13	832,242.87	1,455,712.00	1,520,229.00
Employees Compensation Insurance Premiums	5-01-03-040	149,600.00	76,100.00	96,700.00	172,800.00	172,800.00
Terminal Leave Benefits	5-01-04-030	824,486.76	-	1,048,538.26	1,048,538.26	2,268,171.00
<b>TOTAL PERSONAL SERVICES</b>		<b>80,682,650.51</b>	<b>37,527,165.29</b>	<b>62,384,724.97</b>	<b>99,911,890.26</b>	<b>107,359,399.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	34,609.08	14,727.00	35,273.00	50,000.00	250,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Training Expenses	5-02-02-010	5,020,795.65	113,300.00	8,381,640.00	8,494,940.00	6,929,309.35
Office Supplies Expenses	5-02-03-010	1,574,219.20	33,935.40	2,353,749.60	2,387,685.00	2,256,215.60
Accountable Forms Expenses	5-02-03-020	-	-	10,000.00	10,000.00	10,000.00
Non-Accountable Forms Expenses	5-02-03-030	-	-	5,000.00	5,000.00	10,000.00
Drugs and Medicines Expenses	5-02-03-070	44,196,809.00	19,195,300.00	15,094,875.00	34,290,175.00	41,868,979.55
Medical Dental & Laboratory Supplies Expenses	5-02-03-080	8,078,719.90	7,766,090.00	5,151,584.00	12,917,674.00	13,715,007.20
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	5,000.00	5,000.00	2,872,283.50
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	5,000.00	5,000.00	777,200.00
Other Supplies and Materials Expenses	5-02-03-990	12,561,814.00	2,089,382.00	13,233,329.00	15,322,711.00	21,457,826.00
Telephone Expenses	5-02-05-020	15,000.00	15,000.00	165,000.00	180,000.00	-
Internet Subscription Expenses	5-02-05-030	-	-	-	-	18,000.00
Prizes	5-02-06-020	293,000.00	-	357,000.00	357,000.00	84,000.00
Other Professional Services	5-02-11-990	1,374,744.26	616,775.01	1,677,224.99	2,294,000.00	4,457,256.00
Environmental/Sanitary Services	5-02-12-010	4,990,047.72	5,000,000.00	-	5,000,000.00	5,000,000.00
Other General Services	5-02-12-990	1,089,961.06	535,162.51	1,530,837.49	2,066,000.00	806,744.00
Repair and Maintenance						
- Building and Other Structures	5-02-13-040	-	-	-	-	-
- Machinery and Equipment	5-02-13-050	-	-	500,000.00	500,000.00	1,490,000.00
- Transportation Equipment	5-02-13-060	-	-	1,500,000.00	1,500,000.00	1,000,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Taxes, Duties and License	5-02-16-010	35,249.00	9,000.00	41,000.00	50,000.00	21,000.00
Printing and Publication Expenses	5-02-99-020	1,094,137.50	411,875.00	3,116,385.00	3,528,260.00	1,187,050.00
Representation Expenses	5-02-99-030	628,532.00	-	780,575.00	780,575.00	2,660,085.00
Rent Expenses	5-02-99-050	-	-	10,000.00	10,000.00	-
Donations	5-02-99-080	910,000.00	-	3,500,000.00	3,500,000.00	2,850,000.00
Other Maintenance & Operating Expenses	5-02-99-990	3,716,654.67	310,890.00	3,496,940.00	3,807,830.00	3,908,545.00
<b>TOTAL M.O.O.E</b>		<b>85,614,293.04</b>	<b>36,111,436.92</b>	<b>60,950,413.08</b>	<b>97,061,850.00</b>	<b>113,629,501.20</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	1,000,000.00	1,000,000.00	-

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	2,328,500.00
Medical Equipment	1-07-05-110	-	-	280,000.00	280,000.00	1,000,000.00
Other Machinery and Equipment	1-07-05-990	-	-	650,000.00	650,000.00	1,500,000.00
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	-	-	-	-	111,400.00
Total Property, Plant and Equipment		-	-	1,930,000.00	1,930,000.00	4,939,900.00
TOTAL CAPITAL OUTLAYS		-	-	1,930,000.00	1,930,000.00	4,939,900.00
<b>SPECIAL PURPOSE APPROPRIATIONS</b>						
Appropriation for Development Programs/Projects (20% CDF)		14,974,019.00	38,700,000.00	-	38,700,000.00	34,000,000.00
<i>Procurement of NCD Medicines (P12,000,000.00)</i>						
<i>Procurement of Pneumonia and Flu Vaccine (P2,000,000.00)</i>						
<i>Procurement of Essential Drugs and Medicines for Medicine Booth (P20,000,000.00)</i>						
TOTAL SPECIAL PURPOSE APPROPRIATIONS		14,974,019.00	38,700,000.00	-	38,700,000.00	34,000,000.00
<b>GRAND TOTAL</b>		<b>181,270,962.55</b>	<b>112,338,602.21</b>	<b>125,265,138.05</b>	<b>237,603,740.26</b>	<b>259,928,800.20</b>

Prepared by:

**MITZI A. TANCHOCO**  
City Health Officer

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Traveling Expenses - Local	5-02-01-010	10,909.00	-	20,000.00	20,000.00	20,000.00
Training Expenses	5-02-02-010	888,444.10	855,859.60	396,140.40	1,252,000.00	1,500,000.00
Office Supplies Expenses	5-02-03-010	2,926,426.10	2,837,841.20	202,158.80	3,040,000.00	3,040,000.00
Accountable Forms Expenses	5-02-03-020	-	-	10,000.00	10,000.00	10,000.00
Non-Accountable Forms Expenses	5-02-03-030	312,880.00	319,335.00	665.00	320,000.00	320,000.00
Food Supplies Expenses	5-02-03-050	8,250,734.00	8,195,059.80	1,804,940.20	10,000,000.00	10,000,000.00
Drugs and Medicines Expenses	5-02-03-070	48,426,595.40	46,988,012.50	3,011,987.50	50,000,000.00	50,000,000.00
Medical Dental & Laboratory Supplies Expenses	5-02-03-080	81,001,317.72	73,312,588.03	6,687,411.97	80,000,000.00	100,000,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	141,858.60	188,664.80	11,335.20	200,000.00	600,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	1,250,472.50	499,527.50	1,750,000.00	2,000,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	99,674.83	325.17	100,000.00	1,000,000.00
Other Supplies and Materials Expenses	5-02-03-990	1,819,584.55	2,630,693.89	669,306.11	3,300,000.00	3,300,000.00
Water Expenses	5-02-04-010	5,632,206.36	4,178,185.43	821,814.57	5,000,000.00	5,000,000.00
Electricity Expenses	5-02-04-020	8,233,580.96	5,915,774.04	84,225.96	6,000,000.00	6,000,000.00
Postage and Courier	5-02-05-010	-	-	3,000.00	3,000.00	3,000.00
Telephone Expenses	5-02-05-020	442,864.56	86,162.06	313,837.94	400,000.00	300,000.00
Internet Subscription Expenses	5-02-05-030	351,908.13	239,939.95	460,060.05	700,000.00	600,000.00
Prizes	5-02-06-202	70,000.00	-	300,000.00	300,000.00	315,000.00
Other Professional Services	5-02-11-990	-	60,000.00	240,000.00	300,000.00	500,000.00
Environmental/Sanitary Services	5-02-12-010	2,200,800.00	3,464,580.00	15,420.00	3,480,000.00	3,500,000.00
Other General Services	5-02-12-990	1,890,611.78	1,315,707.90	684,292.10	2,000,000.00	2,000,000.00
Repair and Maintenance						
- Building and Other Structures	5-02-13-040	4,868,987.10	3,537,819.50	422,180.50	3,960,000.00	4,000,000.00
- Machinery and Equipment	5-02-13-050	3,878,440.30	5,079,294.50	30,705.50	5,110,000.00	6,000,000.00
- Furniture and Fixtures	5-02-13-070	-	-	25,000.00	25,000.00	100,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	100,000.00	100,000.00	100,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	50,000.00	50,000.00	100,000.00
- Other Property, Plant and Equipment	5-02-13-990	-	-	75,000.00	75,000.00	300,000.00
Taxes, Duties and License	5-02-16-010	205,136.00	137,060.00	162,940.00	300,000.00	300,000.00
Fidelity Bond Premiums	5-02-16-020	-	-	100,000.00	100,000.00	100,000.00
Insurance Expenses	5-02-16-030	-	-	50,000.00	50,000.00	50,000.00
Printing and Publication Expenses	5-02-99-020	-	-	10,000.00	10,000.00	10,000.00
Representation Expenses	5-02-99-030	-	3,825.00	196,175.00	200,000.00	233,000.00
Rent Expenses	5-02-99-050	694,000.00	310,000.00	290,000.00	600,000.00	652,000.00
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Membership Dues and Contributions to Organizations	5-02-99-060	6,000.00	-	50,000.00	50,000.00	100,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Other Maintenance & Operating Expenses	5-02-99-990	225,960.00	271,000.00	677,600.00	948,600.00	1,000,000.00
TOTAL M.O.O.E		172,479,244.66	161,277,550.53	18,476,049.47	179,753,600.00	203,053,000.00
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Hospitals and Health Centers	1-07-04-030	1,435,972.50	-	-	-	-
Office Equipment	1-07-05-020	-	198,000.00	802,000.00	1,000,000.00	2,000,000.00
Information and Communication Technology Equipment	1-07-05-030	149,000.00	935,000.00	2,173,000.00	3,108,000.00	2,000,000.00
Military, Police and Security Equipment	1-07-05-100			1,368,000.00	1,368,000.00	1,000,000.00
Medical Equipment	1-07-05-110	-	-	-	-	-
Technical and Scientific Equipment	1-07-05-140	-	-	-	-	-
Other Machinery and Equipment	1-07-05-990	-	-	-	-	-
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	-	-	-	-	-
Total Property, Plant and Equipment		1,584,972.50	1,133,000.00	4,343,000.00	5,476,000.00	5,000,000.00
TOTAL CAPITAL OUTLAYS		1,584,972.50	1,133,000.00	4,343,000.00	5,476,000.00	5,000,000.00
<b>SPECIAL PURPOSE APPROPRIATIONS</b>						
Appropriation for Development Programs/Projects (20% CDF)		14,977,000.00	-	5,000,000.00	5,000,000.00	10,000,000.00
TOTAL SPECIAL PURPOSE APPROPRIATIONS		14,977,000.00	-	5,000,000.00	5,000,000.00	10,000,000.00
<b>GRAND TOTAL</b>		<b>482,301,273.24</b>	<b>291,168,349.96</b>	<b>281,657,450.21</b>	<b>572,825,800.17</b>	<b>643,639,889.00</b>

Prepared by:

**JOSEPH M. ACOSTA**  
 Medical Director

Reviewed by:

**LIZA SJ. TIOMICO**  
 City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
 City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION **CALENDAR YEAR:** 2026  
**PROVINCE:** CITY OF SAN JUAN **OFFICE:** CITY SOCIAL WELFARE AND DEVELOPMENT DEPARTMENT  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	11,979,234.92	6,359,836.38	8,975,654.62	15,335,491.00	17,509,896.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	879,639.25	441,272.70	628,727.30	1,070,000.00	1,104,000.00
Representation Allowance (RA)	5-01-02-020	109,250.00	57,000.00	57,000.00	114,000.00	216,000.00
Transportation Allowance (TA)	5-01-02-030	109,250.00	57,000.00	57,000.00	114,000.00	216,000.00
Clothing/Uniform Allowance	5-01-02-040	252,000.00	-	315,000.00	315,000.00	322,000.00
Subsistence Allowance	5-01-02-050	114,950.00	30,625.00	557,875.00	588,500.00	607,200.00
Laundry Allowance	5-01-02-060	18,000.00	4,500.00	75,750.00	80,250.00	82,800.00
Productivity Incentive Allowance	5-01-02-080	181,000.00	-	225,000.00	225,000.00	230,000.00
Hazard Pay - Magna Carta for Public Health Workers	5-01-02-110	1,479,172.53	420,189.33	2,646,908.87	3,067,098.20	3,714,472.00
Longevity Pay	5-01-02-120	10,000.00	10,000.00	-	10,000.00	30,000.00
Overtime and Night Pay	5-01-02-130	834,472.04	70,702.91	379,297.09	450,000.00	450,000.00
Year End Bonus	5-01-02-140	1,011,717.70	-	1,293,963.00	1,293,963.00	1,459,158.00
Cash Gift	5-01-02-150	184,500.00	-	225,000.00	225,000.00	230,000.00
Other Bonuses and Allowances	5-01-02-990	1,714,644.00	1,174,218.00	216,332.00	1,390,550.00	1,781,158.00
Retirement and Life Insurance Contributions	5-01-03-010	1,447,675.25	767,676.96	1,072,582.16	1,840,259.12	2,101,188.00
Pag-IBIG Contributions	5-01-03-020	85,000.00	44,400.00	62,600.00	107,000.00	110,400.00
PhilHealth Contributions	5-01-03-030	297,034.41	156,761.70	226,625.58	383,387.28	437,748.00
Employees Compensation Insurance Premiums	5-01-03-040	44,400.00	22,200.00	31,300.00	53,500.00	55,200.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>20,751,940.10</b>	<b>9,616,382.98</b>	<b>17,046,615.62</b>	<b>26,662,998.60</b>	<b>30,657,220.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	96,151.90	30,064.00	204,936.00	235,000.00	160,000.00
Training Expenses	5-02-02-010	3,577,002.84	3,153,511.86	1,177,740.43	4,331,252.29	4,900,404.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Office Supplies Expenses	5-02-03-010	1,786,069.05	901,150.70	158,781.30	1,059,932.00	2,179,572.60
Food Supplies Expenses	5-02-03-050	1,054,986.85	969,142.72	17.28	969,160.00	999,400.00
Drugs and Medicines Expenses	5-03-03-070	-	-	-	-	-
Textbooks and Instructional Materials Expenses	5-02-03-110	148,598.00	-	-	-	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	1,094,739.23	35,747.86	1,130,487.09	2,844,849.80
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	951,800.00	85,900.00	1,037,700.00	1,745,816.00
Other Supplies and Materials Expenses	5-02-03-990	11,258,013.45	2,386,360.24	8,073,148.90	10,459,509.14	13,322,169.00
Postage and Courier	5-02-05-010	-	-	3,000.00	3,000.00	3,000.00
Prizes	5-02-06-020	-	-	134,000.00	134,000.00	141,500.00
Other Professional Services	5-02-11-990	-	-	50,000.00	50,000.00	50,000.00
Other General Services	5-02-12-990	2,362,902.00	1,043,449.11	2,640,550.89	3,684,000.00	3,545,760.00
Repair and Maintenance						
- Building and Other Structures	5-02-13-050	-	-	-	-	-
- Machinery and Equipment	5-02-13-050	-	5,000.00	45,000.00	50,000.00	65,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	10,000.00	10,000.00	10,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	10,000.00	10,000.00	10,000.00
Printing and Publication Expenses	5-02-99-020	263,890.00	264,000.00	-	264,000.00	318,000.00
Representation Expenses	5-02-99-030	105,310.00	145,205.00	477,195.00	622,400.00	593,534.00
Rent Expenses	5-02-99-050	317,930.00	625,000.00	535,000.00	1,160,000.00	195,000.00
Donations	5-02-99-080	11,433,000.00	8,982,000.00	7,962,000.00	16,944,000.00	17,900,000.00
Other Maintenance & Operating Expenses	5-02-99-990	4,188,233.21	618,575.00	6,740,409.00	7,358,984.00	2,542,790.00
TOTAL M.O.O.E		<b>36,592,087.30</b>	<b>21,169,997.86</b>	<b>28,343,426.66</b>	<b>49,513,424.52</b>	<b>51,526,795.40</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	118,400.00	-	-	-	563,500.00
Information and Communication Technology Equipment	1-07-05-030	249,900.00	750,100.00	10,800.00	760,900.00	-
Other Machinery and Equipment	1-07-05-990	56,900.00	-	-	-	-
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	129,800.00	-	-	-	158,500.00
<b>Other Property, Plant and Equipment</b>						
Other Property, Plant and Equipment	1-07-99-990	-	-	-	-	-
Total Property, Plant and Equipment		<b>555,000.00</b>	<b>750,100.00</b>	<b>10,800.00</b>	<b>760,900.00</b>	<b>722,000.00</b>

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
TOTAL CAPITAL OUTLAYS		555,000.00	750,100.00	10,800.00	760,900.00	722,000.00
<b>SPECIAL PURPOSE APPROPRIATIONS</b>						
Appropriation for Development Programs/Projects (20% CDF)		-	-	-	-	14,357,974.00
<i>Distribution of Instructional Materials for Child Development Center Students ( 6,000,000.00 )</i>						
<i>Procurement and Distribution of School bags, Jogging Pants, T-Shirts, Jacket with Hood,</i>						
<i>Supplies and Materials for Children Enrolled in LGU Operated Child Development Center ( 5,387,974.00 )</i>						
<i>Provision and Distribution of Uniforms/ Shoes for Children Enrolled in Child Development Center in</i>						
<i>the City of San Juan ( 2,970,000.00 )</i>						
TOTAL SPECIAL PURPOSE APPROPRIATIONS		-	-	-	-	14,357,974.00
<b>GRAND TOTAL</b>		<b>57,899,027.40</b>	<b>31,536,480.84</b>	<b>45,400,842.28</b>	<b>76,937,323.12</b>	<b>97,263,989.40</b>

Prepared by:

**PORTIA G. ESQUILLO. RSW**  
**City Social Welfare and Development Officer**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY POPULATION DEVELOPMENT OFFICE

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	5,010,792.95	2,820,992.29	3,196,899.71	6,017,892.00	6,854,976.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	176,231.67	95,909.09	120,090.91	216,000.00	264,000.00
Representation Allowance (RA)	5-01-02-020	216,000.00	108,000.00	108,000.00	216,000.00	216,000.00
Transportation Allowance (TA)	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	49,000.00	-	63,000.00	63,000.00	77,000.00
Subsistence Allowance	5-01-02-050	79,925.00	20,925.00	97,875.00	118,800.00	145,200.00
Laundry Allowance	5-01-02-060	12,600.00	3,150.00	13,050.00	16,200.00	19,800.00
Productivity Incentive Allowance	5-01-02-080	37,500.00	-	45,000.00	45,000.00	55,000.00
Hazard Pay - Magna Carta for Public Health Workers	5-01-02-110	716,531.39	203,654.73	1,300,818.27	1,504,473.00	1,172,675.00
Longevity Pay	5-01-02-120	-	10,000.00	-	10,000.00	-
Overtime and Night Pay	5-01-02-130	-	-	60,000.00	60,000.00	60,000.00
Year End Bonus	5-01-02-140	414,973.00	-	501,491.00	501,491.00	571,248.00
Cash Gift	5-01-02-150	36,500.00	-	45,000.00	45,000.00	55,000.00
Other Bonuses and Allowances	5-01-02-990	552,867.00	493,979.00	34,512.00	528,491.00	648,248.00
Retirement and Life Insurance Contributions	5-01-03-010	601,459.30	338,677.83	383,470.17	722,148.00	822,598.00
Pag-IBIG Contributions	5-01-03-020	17,100.00	9,600.00	12,000.00	21,600.00	26,400.00
PhilHealth Contributions	5-01-03-030	121,286.53	67,527.50	82,920.50	150,448.00	171,375.00
Employees Compensation Insurance Premiums	5-01-03-040	8,900.00	4,800.00	6,000.00	10,800.00	13,200.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>8,267,666.84</b>	<b>4,285,215.44</b>	<b>6,178,127.56</b>	<b>10,463,343.00</b>	<b>11,388,720.00</b>

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	54,000.00	-	5,000.00	5,000.00	145,000.00
Traveling Expenses - Foreign	5-02-01-020	-	164,431.78	135,568.22	300,000.00	300,000.00
Training Expenses	5-02-02-010	2,922,364.52	1,978,814.67	812,390.33	2,791,205.00	4,277,615.75
Office Supplies Expenses	5-02-03-010	93,848.30	119,878.89	2,603.40	122,482.29	448,989.30
Drugs and Medicines Expenses	5-02-03-070	1,379,925.00	-	1,732,460.00	1,732,460.00	1,428,000.00
Medical Dental & Laboratory Supplies Expenses	5-02-03-080	256,697.00	167,584.85	522,415.15	690,000.00	1,012,686.90
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	480,446.00	16,630.00	497,076.00	318,960.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	662,710.00	14,037.00	676,747.00	118,450.00
Other Supplies and Materials Expenses	5-02-03-990	315,197.50	1,443,783.46	669,053.47	2,112,836.93	1,979,075.48
Award/Rewards Expenses	5-02-06-010	-	-	-	-	-
Prizes	5-02-06-020	-	-	198,000.00	198,000.00	-
Other General Services	5-02-12-990	1,053,228.34	673,701.93	1,030,298.07	1,704,000.00	1,834,800.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	26,000.00	-	30,000.00	30,000.00	50,000.00
- Furniture and Fixtures	5-02-13-070	-	-	-	-	-
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	5,000.00	5,000.00	5,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Taxes, Duties and License	5-02-16-010	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020	374,375.00	-	-	-	300,000.00
Representation Expenses	5-02-99-030	-	193,200.00	86,800.00	280,000.00	291,500.00
Rent Expenses	5-02-99-050	-	-	-	-	-
Membership Dues and Contributions to Organizations	5-02-99-060	-	-	-	-	-
Other Maintenance & Operating Expenses	5-02-99-990	70,000.00	-	20,000.00	20,000.00	180,000.00
<b>TOTAL M.O.O.E</b>		<b>6,545,635.66</b>	<b>5,884,551.58</b>	<b>5,280,255.64</b>	<b>11,164,807.22</b>	<b>12,690,077.43</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	60,000.00	217,800.00	277,800.00	-

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>CAPITAL OUTLAYS</b>						
Information and Communication Technology Equipment	1-07-05-030	-	376,400.00	3,600.00	380,000.00	446,000.00
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	-	281,400.00	31,400.00	312,800.00	-
TOTAL CAPITAL OUTLAYS		-	717,800.00	252,800.00	970,600.00	446,000.00
<b>GRAND TOTAL</b>		<b>14,813,302.50</b>	<b>10,887,567.02</b>	<b>11,711,183.20</b>	<b>22,598,750.22</b>	<b>24,524,797.43</b>

Prepared by:

**DAN VINCENT I. PEDRACIO**  
 Head, City Population Development Office

Reviewed by:

**LIZA SJ. TIOMICO**  
 City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
 City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department  
 (DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION **CALENDAR YEAR:** 2026  
**PROVINCE:** CITY OF SAN JUAN **OFFICE:** OFFICE OF CITY VETERINARY SERVICES  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	1,896,259.81	1,169,832.47	2,431,823.53	3,601,656.00	4,068,096.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	121,818.18	65,909.09	102,090.91	168,000.00	192,000.00
Representation Allowance (RA)	5-01-02-020	74,375.00	51,000.00	51,000.00	102,000.00	102,000.00
Transportation Allowance (TA)	5-01-02-030	74,375.00	51,000.00	51,000.00	102,000.00	102,000.00
Clothing/Uniform Allowance	5-01-02-040	35,000.00	-	49,000.00	49,000.00	56,000.00
Subsistence Allowance	5-01-02-050	57,625.00	11,475.00	80,925.00	92,400.00	105,600.00
Laundry Allowance	5-01-02-060	10,350.00	2,250.00	10,350.00	12,600.00	14,400.00
Productivity Incentive Allowance	5-01-02-080	25,000.00	-	35,000.00	35,000.00	40,000.00
Hazard Pay - Magna Carta for Public Health Workers	5-01-02-110	332,307.15	64,828.35	549,404.65	614,233.00	718,359.00
Longevity Pay	5-01-02-120	10,000.00	5,000.00	-	5,000.00	-
Overtime and Night Pay	5-01-02-130	-	-	50,000.00	50,000.00	50,000.00
Year End Bonus	5-01-02-140	125,266.00	-	300,138.00	300,138.00	339,008.00
Cash Gift	5-01-02-150	25,000.00	-	35,000.00	35,000.00	40,000.00
Other Bonuses and Allowances	5-01-02-990	335,344.00	243,302.00	77,836.00	321,138.00	395,008.00
Retirement and Life Insurance Contributions	5-01-03-010	228,364.56	139,401.72	292,797.28	432,199.00	488,172.00
Pag-IBIG Contributions	5-01-03-020	11,600.00	6,600.00	10,200.00	16,800.00	19,200.00
PhilHealth Contributions	5-01-03-030	47,576.03	29,042.13	60,999.87	90,042.00	101,703.00
Employees Compensation Insurance Premiums	5-01-03-040	6,100.00	3,200.00	5,200.00	8,400.00	9,600.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>3,416,360.73</b>	<b>1,842,840.76</b>	<b>4,192,765.24</b>	<b>6,035,606.00</b>	<b>6,841,146.00</b>

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	9,060.00	-	20,000.00	20,000.00	20,000.00
Training Expenses	5-02-02-010	12,000.00	-	239,365.00	239,365.00	409,140.00
Office Supplies Expenses	5-02-03-010	50,077.10	50,732.90	93,682.10	144,415.00	152,097.20
Animal/Zoological Supplies Expenses	5-02-03-040	1,249,880.00	989,236.52	1,990,000.00	2,979,236.52	4,164,487.40
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	5,000.00	79,000.00	84,000.00	55,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	5,000.00	5,000.00	8,400.00
Other Supplies and Materials Expenses	5-02-03-990	102,353.85	151,214.98	246,328.90	397,543.88	626,145.68
Prizes	5-02-06-020	-	-	-	-	34,000.00
Other Professional Services	5-02-11-990	-	-	-	-	360,000.00
Other General Services	5-02-12-990	899,031.26	457,468.99	905,731.01	1,363,200.00	1,651,320.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	5,000.00	5,000.00	5,000.00
- Furniture and Fixtures	5-02-13-070	-	-	5,000.00	5,000.00	5,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	5,000.00	5,000.00	5,000.00
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	5,000.00	5,000.00	5,000.00
- Other Property, Plant and Equipment	5-02-13-990	-	-	10,000.00	10,000.00	10,000.00
Printing and Publication Expenses	5-02-99-020	-	200,000.00	-	200,000.00	200,000.00
Representation Expenses	5-02-99-030	14,800.00	-	20,000.00	20,000.00	20,000.00
Rent Expenses	5-02-99-050	-	-	-	-	30,000.00
Other Maintenance & Operating Expenses	5-02-99-060	92,250.00	33,500.00	99,100.00	132,600.00	716,350.00
<b>TOTAL M.O.O.E</b>		<b>2,429,452.21</b>	<b>1,887,153.39</b>	<b>3,728,207.01</b>	<b>5,615,360.40</b>	<b>8,476,940.28</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
Information and Communication Technology Equipment	1-07-05-030	-	-	64,800.00	64,800.00	65,000.00
<b>TOTAL CAPITAL OUTLAYS</b>		<b>-</b>	<b>-</b>	<b>64,800.00</b>	<b>64,800.00</b>	<b>65,000.00</b>
<b>GRAND TOTAL</b>		<b>5,845,812.94</b>	<b>3,729,994.15</b>	<b>7,985,772.25</b>	<b>11,715,766.40</b>	<b>15,383,086.28</b>

Prepared by:

**DR. MAVEL D. TAMONAN**  
OIC- Veterinarian

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Office Supplies Expenses	5-02-03-010	119,532.20	115,576.00	4,424.00	120,000.00	120,000.00
Accountable Forms Expenses	5-02-03-020	-	-	25,000.00	25,000.00	25,000.00
Non-Accountable Forms Expenses	5-02-03-030	-	-	25,000.00	25,000.00	25,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	50,000.00	50,000.00	50,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	48,000.00	2,000.00	50,000.00	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	12,638.75	24,179.00	75,821.00	100,000.00	100,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	15,000.00	15,000.00	15,000.00
- Furniture and Fixtures	5-02-13-070	-	-	10,000.00	10,000.00	10,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Printing and Publication Expenses	5-02-99-020	-	-	5,000.00	5,000.00	5,000.00
TOTAL M.O.O.E		<b>132,170.95</b>	<b>187,755.00</b>	<b>232,245.00</b>	<b>420,000.00</b>	<b>420,000.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	200,000.00
Furniture and Fixtures	1-07-07-010	-	-	-	-	200,000.00
Total Property, Plant and Equipment		-	-	-	-	<b>400,000.00</b>
TOTAL CAPITAL OUTLAYS		-	-	-	-	<b>400,000.00</b>
<b>GRAND TOTAL</b>						
		<b>5,790,668.16</b>	<b>2,663,918.02</b>	<b>3,364,005.98</b>	<b>6,027,924.00</b>	<b>6,668,024.00</b>

Prepared by:

**ARCH. ALFREDO G. GARCIA**  
City Architect

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY ENGINEERING DEPARTMENT

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	6,654,268.96	3,802,426.50	4,359,325.50	8,161,752.00	8,518,080.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	374,876.83	189,909.09	218,090.91	408,000.00	408,000.00
Representation Allowance (RA)	5-01-02-020	190,500.00	108,000.00	108,000.00	216,000.00	216,000.00
Transportation Allowance (TA)	5-01-02-030	190,500.00	108,000.00	108,000.00	216,000.00	216,000.00
Clothing/Uniform Allowance	5-01-02-040	112,000.00	-	119,000.00	119,000.00	119,000.00
Productivity Incentive Allowance	5-01-02-080	80,000.00	-	85,000.00	85,000.00	85,000.00
Longevity Pay	5-01-02-120	20,000.00	15,000.00	-	15,000.00	15,000.00
Overtime and Night Pay	5-01-02-130	482,128.34	196,710.16	103,289.84	300,000.00	300,000.00
Year End Bonus	5-01-02-140	610,853.10	-	680,146.00	680,146.00	709,840.00
Cash Gift	5-01-02-150	83,500.00	-	85,000.00	85,000.00	85,000.00
Other Bonuses and Allowances	5-01-02-990	763,914.00	680,530.00	50,616.00	731,146.00	828,840.00
Retirement and Life Insurance Contributions	5-01-03-010	798,594.79	455,701.25	523,709.75	979,411.00	1,022,170.00
Pag-IBIG Contributions	5-01-03-020	36,000.00	19,000.00	21,800.00	40,800.00	40,800.00
PhilHealth Contributions	5-01-03-030	161,174.73	91,983.90	112,060.10	204,044.00	212,952.00
Employees Compensation Insurance Premiums	5-01-03-040	18,900.00	9,500.00	10,900.00	20,400.00	20,400.00
Terminal Leave Benefits	5-01-04-030	497,276.18	-	2,944,951.12	2,944,951.12	303,503.00
<b>TOTAL PERSONAL SERVICES</b>		<b>11,074,486.93</b>	<b>5,676,760.90</b>	<b>9,529,889.22</b>	<b>15,206,650.12</b>	<b>13,100,585.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	-	60,000.00	60,000.00	100,000.00
Training Expenses	5-02-02-010	-	-	100,000.00	100,000.00	100,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Office Supplies Expenses	5-02-03-010	97,872.02	47,331.30	152,668.70	200,000.00	200,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	41,246.50	58,753.50	100,000.00	100,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	66,200.00	33,800.00	100,000.00	200,000.00
Other Supplies and Materials Expenses	5-02-03-990	202,745.59	72,514.93	27,485.07	100,000.00	100,000.00
Other Professional Services	5-02-11-990	-	-	-	-	500,000.00
Other General Services	5-02-12-990	421,462.08	221,996.91	630,003.09	852,000.00	917,400.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	21,480.00	950.00	69,050.00	70,000.00	100,000.00
Other Maintenance & Operating Expenses	5-02-99-990	28,950.00	-	100,000.00	100,000.00	50,000.00
<b>TOTAL M.O.O.E</b>		<b>772,509.69</b>	<b>450,239.64</b>	<b>1,231,760.36</b>	<b>1,682,000.00</b>	<b>2,367,400.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
Office Equipment	1-07-05-020	-	-	-	-	300,000.00
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	500,000.00
<b>Total Property, Plant and Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800,000.00</b>
<b>TOTAL CAPITAL OUTLAYS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800,000.00</b>
<b>GRAND TOTAL</b>		<b>11,846,996.62</b>	<b>6,127,000.54</b>	<b>10,761,649.58</b>	<b>16,888,650.12</b>	<b>16,267,985.00</b>

Prepared by:

**ENGR. FIDEL O. ESCALANTE**  
City Engineer

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDPP Form 1a - Annual Budget Report, by Office or Department

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** PARK MAINTENANCE

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	810,917.24	403,482.00	586,662.00	990,144.00	1,029,588.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	99,818.18	48,000.00	72,000.00	120,000.00	120,000.00
Clothing/Uniform Allowance	5-01-02-040	28,000.00	-	35,000.00	35,000.00	35,000.00
Productivity Incentive Allowance	5-01-02-080	20,000.00	-	25,000.00	25,000.00	25,000.00
Longevity Pay	5-01-02-120	15,000.00	-	-	-	5,000.00
Overtime and Night Pay	5-01-02-130	-	-	50,000.00	50,000.00	50,000.00
Year End Bonus	5-01-02-140	64,661.00	-	82,512.00	82,512.00	85,799.00
Cash Gift	5-01-02-150	20,000.00	-	25,000.00	25,000.00	25,000.00
Other Bonuses and Allowances	5-01-02-990	144,661.00	79,247.00	18,265.00	97,512.00	120,799.00
Retirement and Life Insurance Contributions	5-01-03-010	96,716.64	48,417.84	70,400.16	118,818.00	123,551.00
Pag-IBIG Contributions	5-01-03-020	9,500.00	4,800.00	7,200.00	12,000.00	12,000.00
PhilHealth Contributions	5-01-03-030	20,149.36	10,087.14	14,666.86	24,754.00	25,740.00
Employees Compensation Insurance Premiums	5-01-03-040	5,000.00	2,400.00	3,600.00	6,000.00	6,000.00
Terminal Leave Benefits	5-01-04-030	-	-	147,342.71	147,342.71	-
<b>TOTAL PERSONAL SERVICES</b>		<b>1,334,423.42</b>	<b>596,433.98</b>	<b>1,137,648.73</b>	<b>1,734,082.71</b>	<b>1,663,477.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	45,000.00	45,000.00	45,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	5,000.00	5,000.00	5,000.00
Other Supplies and Materials Expenses	5-02-03-990	41,580.00	-	50,000.00	50,000.00	50,000.00
Repair and Maintenance						

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
- Infrastructure Assets	5-02-13-030	1,090,976.49	329,035.50	1,670,964.50	2,000,000.00	2,000,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
TOTAL M.O.O.E		1,132,556.49	329,035.50	1,770,964.50	2,100,000.00	2,100,000.00
<b>GRAND TOTAL</b>		<b>2,466,979.91</b>	<b>925,469.48</b>	<b>2,908,613.23</b>	<b>3,834,082.71</b>	<b>3,763,477.00</b>

Prepared by:

**ENGR. FIDEL O. ESCALANTE**  
City Engineer

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** STREET MAINTENANCE

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	6,147,927.99	3,124,645.56	3,771,854.44	6,896,500.00	7,168,212.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	801,636.33	393,727.25	470,272.75	864,000.00	864,000.00
Clothing/Uniform Allowance	5-01-02-040	245,000.00	-	252,000.00	252,000.00	252,000.00
Productivity Incentive Allowance	5-01-02-080	170,000.00	-	180,000.00	180,000.00	180,000.00
Longevity Pay	5-01-02-120	15,000.00	25,000.00	-	25,000.00	15,000.00
Overtime and Night Pay	5-01-02-130	-	42,974.72	57,025.28	100,000.00	300,000.00
Year End Bonus	5-01-02-140	535,038.00	-	575,125.00	575,125.00	597,351.00
Cash Gift	5-01-02-150	175,000.00	-	180,000.00	180,000.00	180,000.00
Other Bonuses and Allowances	5-01-02-990	1,156,326.00	600,199.00	82,926.00	683,125.00	849,351.00
Retirement and Life Insurance Contributions	5-01-03-010	739,108.23	376,709.88	451,470.12	828,180.00	860,186.00
Pag-IBIG Contributions	5-01-03-020	77,700.00	39,600.00	46,800.00	86,400.00	86,400.00
PhilHealth Contributions	5-01-03-030	154,513.67	78,482.17	94,055.83	172,538.00	179,206.00
Employees Compensation Insurance Premiums	5-01-03-040	40,400.00	19,800.00	23,400.00	43,200.00	43,200.00
Terminal Leave Benefits	5-01-04-030	-	-	325,827.98	325,827.98	-
<b>TOTAL PERSONAL SERVICES</b>		<b>10,257,650.22</b>	<b>4,701,138.58</b>	<b>6,510,757.40</b>	<b>11,211,895.98</b>	<b>11,574,906.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Office Supplies Expenses	5-02-03-010	-	-	-	-	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	100,000.00	100,000.00	100,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	100,000.00	100,000.00	100,000.00
Other Supplies and Materials Expenses	5-02-03-990	82,743.40	35,700.00	64,300.00	100,000.00	100,000.00
Other General Services	5-02-12-990	80,380.51	300,687.69	551,312.31	852,000.00	917,400.00
Repair and Maintenance						
- Land Improvements	5-02-13-020	-	-	154,000.00	154,000.00	119,000.00
- Infrastructure Assets	5-02-13-030	3,402,419.51	2,760,462.24	2,239,537.76	5,000,000.00	5,000,000.00
- Building and Other Structures	5-02-13-040	-	-	1,000,000.00	1,000,000.00	1,000,000.00
- Machinery and Equipment	5-02-13-050	-	-	300,000.00	300,000.00	300,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Other Maintenance & Operating Expenses	5-02-99-990	10,000.00	-	-	-	35,000.00
TOTAL M.O.O.E		3,575,543.42	3,096,849.93	4,509,150.07	7,606,000.00	7,671,400.00
<b>GRAND TOTAL</b>		<b>13,833,193.64</b>	<b>7,797,988.51</b>	<b>11,019,907.47</b>	<b>18,817,895.98</b>	<b>19,246,306.00</b>

Prepared by:

**ENGR. FIDEL O. ESCALANTE**  
City Engineer

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor



OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	-	20,000.00	20,000.00	20,000.00
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	20,000.00	20,000.00	20,000.00
Other Supplies and Materials Expenses	5-02-03-990	24,815.95	17,418.70	42,581.30	60,000.00	60,000.00
Prizes	5-02-06-020	-	-	45,000.00	45,000.00	45,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	20,000.00	20,000.00	20,000.00
Representation Expenses	5-02-99-030	-	7,650.00	42,350.00	50,000.00	140,300.00
Membership Dues and Contributions to Organizations	5-02-99-060	10,000.00	10,000.00	-	10,000.00	10,000.00
Other Maintenance & Operating Expenses	5-02-99-990	-	-	40,000.00	40,000.00	40,000.00
TOTAL M.O.O.E		<b>58,815.95</b>	<b>219,486.10</b>	<b>645,513.90</b>	<b>865,000.00</b>	<b>955,300.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	-	-	-
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	130,000.00
Total Property, Plant and Equipment		-	-	-	-	<b>130,000.00</b>
TOTAL CAPITAL OUTLAYS		-	-	-	-	<b>130,000.00</b>
<b>GRAND TOTAL</b>						
		<b>4,133,119.13</b>	<b>2,259,380.42</b>	<b>2,799,156.58</b>	<b>5,058,537.00</b>	<b>5,452,512.00</b>

Prepared by:

**EMMA RAY A. PANAGUITON**  
**City Cooperative Development Officer**

Reviewed by:

**LIZA SJ. TIOMICO**  
**City Budget Officer**

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
**City Mayor**

FDPP Form 1a - Annual Budget Report, by Office or Department

(DBM Local Budget Memorandum No. 82 dated June 14, 2021, LDP Form No. 2)

Note: This form is to be filled-up or prepared by Office or by Department separately. Thus, the Annual Budget shall be composed of separate sheets of this form per Office or Department. In addition, Form 1b - ABR, Summary must also be filled up and submitted.

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

**REGION:** NATIONAL CAPITAL REGION  
**PROVINCE:** CITY OF SAN JUAN  
**CITY/MUNICIPALITY:** CITY OF SAN JUAN

**CALENDAR YEAR:** 2026  
**OFFICE:** CITY MARKET ADMINISTRATION OFFICE

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
<b>PERSONAL SERVICES</b>						
Salaries and Wages - Regular	5-01-01-010	2,380,474.40	1,531,605.00	2,727,495.00	4,259,100.00	4,437,600.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	276,545.43	152,545.44	207,454.56	360,000.00	360,000.00
Representation Allowance (RA)	5-01-02-020	-	31,875.00	70,125.00	102,000.00	102,000.00
Transportation Allowance (TA)	5-01-02-030	-	31,875.00	70,125.00	102,000.00	102,000.00
Clothing/Uniform Allowance	5-01-02-040	84,000.00	-	105,000.00	105,000.00	105,000.00
Productivity Incentive Allowance	5-01-02-080	60,000.00	-	75,000.00	75,000.00	75,000.00
Longevity Pay	5-01-02-120	10,000.00	-	-	-	-
Overtime and Night Pay	5-01-02-130	-	-	50,000.00	50,000.00	50,000.00
Year End Bonus	5-01-02-140	205,389.00	-	354,925.00	354,925.00	369,800.00
Cash Gift	5-01-02-150	60,000.00	-	75,000.00	75,000.00	75,000.00
Other Bonuses and Allowances	5-01-02-990	430,711.00	292,143.00	107,782.00	399,925.00	474,800.00
Retirement and Life Insurance Contributions	5-01-03-010	287,862.45	184,785.23	326,306.77	511,092.00	532,512.00
Pag-IBIG Contributions	5-01-03-020	26,900.00	15,600.00	20,400.00	36,000.00	36,000.00
PhilHealth Contributions	5-01-03-030	60,149.08	38,897.74	67,579.76	106,477.50	110,940.00
Employees Compensation Insurance Premiums	5-01-03-040	14,000.00	7,700.00	10,300.00	18,000.00	18,000.00
Terminal Leave Benefits	5-01-04-030	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>3,896,031.36</b>	<b>2,287,026.41</b>	<b>4,267,493.09</b>	<b>6,554,519.50</b>	<b>6,848,652.00</b>
<b>MAINTENANCE &amp; OTHER OPERATING EXPENSES</b>						
Traveling Expenses - Local	5-02-01-010	-	-	5,000.00	5,000.00	5,000.00
Training Expenses	5-02-02-010	-	-	25,000.00	25,000.00	25,000.00
Office Supplies Expenses	5-02-03-010	79,556.35	15,904.68	84,095.32	100,000.00	100,000.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	4,200.00	25,800.00	30,000.00	30,000.00

OBJECT OF EXPENDITURES	ACCOUNT CODE	PAST YEAR 2024	CURRENT YEAR 2025			BUDGET YEAR 2026
			FIRST SEMESTER (ACTUAL)	SECOND SEMESTER (ESTIMATED)	TOTAL	
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	-	20,000.00	20,000.00	20,000.00
Other Supplies and Materials Expenses	5-02-03-990	94,862.45	22,884.00	77,116.00	100,000.00	100,000.00
Repair and Maintenance						
- Machinery and Equipment	5-02-13-050	-	-	-	-	100,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	-	-	-
- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220	-	-	-	-	-
Other Maintenance & Operating Expenses	5-02-99-990	-	-	125,000.00	125,000.00	125,000.00
<b>TOTAL M.O.O.E</b>		<b>174,418.80</b>	<b>42,988.68</b>	<b>362,011.32</b>	<b>405,000.00</b>	<b>505,000.00</b>
<b>CAPITAL OUTLAYS</b>						
<b>Property, Plant and Equipment</b>						
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	-	-	-	-	100,000.00
Information and Communication Technology Equipment	1-07-05-030	-	-	-	-	125,000.00
Furniture and Fixtures	1-07-07-010	-	-	-	-	-
<b>Total Property, Plant and Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>225,000.00</b>
<b>TOTAL CAPITAL OUTLAYS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>225,000.00</b>
<b>GRAND TOTAL</b>		<b>4,070,450.16</b>	<b>2,330,015.09</b>	<b>4,629,504.41</b>	<b>6,959,519.50</b>	<b>7,578,652.00</b>

Prepared by:

**ARTHUR ALFREDO E. AQUINO**  
Market Supervisor

Reviewed by:

**LIZA SJ. TIOMICO**  
City Budget Officer

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor

FDPP Form 1b - Annual Budget Report, Summary

## PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

REGION :  
 PROVINCE  
 CITY/MUNICIPALITY

NATIONAL CAPITAL REGION  
 CITY OF SAN JUAN  
 CITY OF SAN JUAN

CALENDAR YEAR **2026**

PARTICULARS  1	Account Code  2	Past Year 2024 (Actual)  3	Current Year Appropriation - 2025			Budget Year 2026 (Proposed)  7
			First Semester (Actual)  4	Second Semester (Estimated)  5	Total  6	
<b>III. Expenditures</b>						
<b>Personal Services</b>						
Salaries and Wages - Regular	5-01-01-010	354,889,106.93	193,656,430.85	275,940,684.15	469,597,115.00	510,041,052.00
Salaries and Wages- Casual/Contractual	5-01-01-020	116,207,396.08	57,403,585.63	88,416,964.37	145,820,550.00	167,534,550.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010	28,887,811.83	14,924,407.40	20,997,592.60	35,922,000.00	38,304,000.00
Representation Allowance (RA)	5-01-02-020	6,064,229.58	3,421,457.03	4,916,842.97	8,338,300.00	8,266,800.00
Transportation Allowance (TA)	5-01-02-030	6,064,936.66	3,421,345.55	4,916,954.45	8,338,300.00	8,266,800.00
Clothing/Uniform Allowance	5-01-02-040	8,259,500.00	-	10,486,000.00	10,486,000.00	11,172,000.00
Subsistence Allowance	5-01-02-050	6,449,700.00	885,525.00	8,414,975.00	9,300,500.00	9,966,000.00
Laundry Allowance	5-01-02-060	952,200.00	130,350.00	1,137,900.00	1,268,250.00	1,359,000.00
Productivity Incentive Allowance	5-01-02-080	5,996,250.00	-	7,490,000.00	7,490,000.00	7,980,000.00
Honoraria	5-01-02-100	-	-	1,300,000.00	1,300,000.00	1,300,000.00
Hazard Pay	5-01-02-110	43,023,965.51	6,360,110.85	55,038,172.35	61,398,283.20	66,905,591.80
Longevity Pay	5-01-02-120	763,500.00	505,000.00	40,000.00	545,000.00	737,500.00
Overtime and Night Pay	5-01-02-130	5,162,589.28	3,024,646.66	7,187,353.34	10,212,000.00	10,125,000.00
Year End Bonus	5-01-02-140	39,567,145.80	-	51,366,663.00	51,366,663.00	56,464,634.00
Cash Gift	5-01-02-150	6,130,500.00	-	7,490,000.00	7,490,000.00	7,980,000.00
Other Bonuses and Allowances	5-01-02-990	61,634,726.00	44,869,871.50	10,829,734.50	55,699,606.00	67,636,634.00
Retirement and Life Insurance Contributions	5-01-03-010	55,836,254.32	28,990,813.45	44,880,572.51	73,871,385.96	81,309,091.00

PARTICULARS 1	Account Code 2	Past Year 2024 (Actual) 3	Current Year Appropriation - 2025			Budget Year 2026 (Proposed) 7
			First Semester (Actual) 4	Second Semester (Estimated) 5	Total 6	
Pag-IBIG Contributions	5-01-03-020	2,855,400.00	1,530,800.00	2,061,400.00	3,592,200.00	3,830,400.00
PhilHealth Contributions	5-01-03-030	11,633,803.56	5,996,709.76	9,473,895.32	15,470,605.08	16,939,409.00
Employees Compensation Insurance Premiums	5-01-03-040	1,474,200.00	732,800.00	1,063,300.00	1,796,100.00	1,915,200.00
Terminal Leave Benefits	5-01-04-030	2,840,855.20	415,820.00	14,735,047.42	15,150,867.42	13,481,571.20
<b>Total Personal Services</b>		<b>764,694,070.75</b>	<b>366,269,673.68</b>	<b>628,184,051.98</b>	<b>994,453,725.66</b>	<b>1,091,515,233.00</b>
<b>Maintenance and Other Operating Expenses</b>						
Traveling Expenses - Local	5-02-01-010	1,077,930.36	1,334,280.03	5,681,719.97	7,016,000.00	8,415,300.00
Traveling Expenses - Foreign	5-02-01-020	1,114,159.01	164,431.78	4,285,568.22	4,450,000.00	4,850,000.00
Training Expenses	5-02-02-010	47,521,734.93	29,752,815.64	44,734,104.03	74,486,919.67	83,616,941.81
Scholarship Expenses	5-02-02-020	491,000.00	-	800,000.00	800,000.00	800,000.00
Office Supplies Expenses	5-02-03-010	21,612,354.89	17,468,122.13	10,225,450.36	27,693,572.49	29,639,330.60
<b>Maintenance and Other Operating Expenses</b>						
Accountable Forms Expenses	5-02-03-020	5,733,065.00	2,317,920.00	6,762,080.00	9,080,000.00	7,330,000.00
Non-Accountable Forms Expenses	5-02-03-030	2,455,858.00	891,735.00	2,575,765.00	3,467,500.00	3,472,500.00
Animal/Zoological Supplies Expenses	5-02-03-040	1,249,880.00	989,236.52	1,990,000.00	2,979,236.52	4,164,487.40
Food Supplies Expenses	5-02-03-050	9,305,720.85	9,164,202.52	1,904,957.48	11,069,160.00	11,099,400.00
Welfare Goods Expenses	5-02-03-060	-	-	-	-	-
Drugs and Medicine Expenses	5-02-03-070	94,429,775.40	66,183,312.50	20,239,618.50	86,422,931.00	93,645,580.55
Medical Denteal & Laboratory Supplies Expenses	5-02-03-080	89,348,980.12	81,246,262.88	12,713,367.12	93,959,630.00	114,908,439.10
Fuel, Oil and Lubricants Expenses	5-02-03-090	12,732,863.53	5,238,464.87	7,271,975.13	12,510,440.00	18,108,915.00
Textbooks and Instrukcional Materials Expenses	5-02-03-110	5,134,383.00	-	5,046,222.00	5,046,222.00	20,000.00
Military, Police and Traffic Supplies Expenses	5-02-03-120	189,400.00	535,216.60	564,783.40	1,100,000.00	1,663,800.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210	-	8,601,297.80	8,388,714.63	16,990,012.43	23,756,404.70
Semi-Expendable Furniture, Fixtures and Books Expenses	5-02-03-220	-	4,065,281.83	4,488,765.17	8,554,047.00	15,203,819.90
Other Supplies and Materials Expenses	5-02-03-990	136,613,665.69	52,802,619.45	109,943,054.76	162,745,674.21	173,738,030.71
Water Expenses	5-02-04-010	20,177,390.95	9,152,015.29	16,847,984.71	26,000,000.00	26,099,999.20
Electricity Expenses	5-02-04-020	108,483,382.73	52,183,250.24	54,816,749.76	107,000,000.00	111,400,000.00
Postage and Courier	5-02-05-010	40,000.00	-	636,000.00	636,000.00	1,586,000.00
Telephone Expenses	5-02-05-020	5,206,413.50	1,247,946.61	5,925,653.39	7,173,600.00	6,812,000.00
Internet Subscription Expenses	5-02-05-030	4,386,608.14	4,833,264.43	1,666,735.57	6,500,000.00	7,118,000.00
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	-	-	600,000.00	600,000.00	600,000.00

PARTICULARS 1	Account Code 2	Past Year 2024 (Actual) 3	Current Year Appropriation - 2025			Budget Year 2026 (Proposed) 7
			First Semester (Actual) 4	Second Semester (Estimated) 5	Total 6	
Award/Rewards Expenses	5-02-06-010	1,311,000.00	2,266,000.00	2,684,000.00	4,950,000.00	4,500,000.00
Prizes	5-02-06-020	6,418,000.00	3,108,250.00	6,562,750.00	9,671,000.00	12,273,000.00
Confidential Expenses	5-02-10-010	16,000,000.00	8,000,000.00	8,000,000.00	16,000,000.00	16,000,000.00
Extraordinary and Miscellaneous Expenses	5-02-10-030	1,988,600.00	518,600.00	7,411,272.01	7,929,872.01	9,225,039.59
Legal Services	5-02-11-010	-	-	200,000.00	200,000.00	200,000.00
Consultancy Services	5-02-11-030	448,000.00	275,000.00	25,000.00	300,000.00	500,000.00
Other Professional Services	5-02-11-990	87,892,844.39	44,255,422.95	55,893,789.05	100,149,212.00	121,556,795.41
Environmenta/Sanitary Services	5-02-12-010	165,037,056.95	167,226,661.84	18,943,098.16	186,169,760.00	186,781,000.00
Janitorial Services	5-02-12-020	33,371,755.48	36,981,935.98	298,064.02	37,280,000.00	46,200,000.00
Security Services	5-02-12-030	56,807,249.38	61,480,130.16	469,869.84	61,950,000.00	70,000,000.00
Other General Services	5-02-12-990	87,052,740.28	44,476,043.72	77,466,856.28	121,942,900.00	129,332,524.00

<b>Maintenance and Other Operating Expenses</b>						
Repair and Maintenance						
- Investment Property	5-02-13-010	-	-	-	-	-
- Land Improvements	5-02-13-020	-	-	154,000.00	154,000.00	119,000.00
- Infrastructure Assets	5-02-13-030	4,493,396.00	3,089,497.74	4,260,502.26	7,350,000.00	7,300,000.00
- Building and Other Structures	5-02-13-040	31,095,311.83	31,596,701.90	15,034,408.10	46,631,110.00	29,985,180.00
- Machinery and Equipment	5-02-13-050	9,840,080.10	10,810,014.50	6,440,299.10	17,250,313.60	19,570,000.00
- Transportation Equipment	5-02-13-060	8,390,752.37	6,181,844.90	3,535,155.10	9,717,000.00	10,315,000.00
- Furniture and Fixtures	5-02-13-070	-	-	415,042.00	415,042.00	480,000.00
- Semi-Expendable Machinery and Equipment	5-02-13-210	-	-	505,000.00	505,000.00	805,000.00
- Semi-Expendable Furniture and Fixtures	5-02-13-220	-	-	400,000.00	400,000.00	550,000.00
- Other Property, Plant and Equipment	5-02-13-990	-	-	345,000.00	345,000.00	520,000.00
Subsidy to National Government Agencies	5-02-14-020				500,000.00	500,000.00
Subsidy to Local Government units	5-02-14-030	420,000.00	521,262.00	868,738.00	1,390,000.00	1,130,000.00
Subsidy to Other Funds	5-02-14-060	-	-	100,000.00	100,000.00	100,000.00
Subsidy - Other	5-02-14-990	85,000.00	-	250,000.00	250,000.00	210,000.00
Taxes, Duties and License	5-02-16-010	1,521,140.51	1,443,771.95	995,778.05	2,439,550.00	12,076,200.00
Fidelity Bond Premiums	5-02-16-020	905,126.25	792,586.13	657,413.87	1,450,000.00	1,750,000.00
Insurance Expenses	5-02-16-030	9,275,969.00	9,821,590.22	2,328,409.78	12,150,000.00	15,150,000.00
Advertising Expenses	5-02-99-010	2,349,219.20	948,936.00	2,996,064.00	3,945,000.00	3,440,000.00

PARTICULARS 1	Account Code 2	Past Year 2024 (Actual) 3	Current Year Appropriation - 2025			Budget Year 2026 (Proposed) 7
			First Semester (Actual) 4	Second Semester (Estimated) 5	Total 6	
Printing and Publication Expenses	5-02-99-020	3,695,279.80	1,391,475.00	8,516,685.00	9,908,160.00	7,209,550.00
Representation Expenses	5-02-99-030	18,659,335.22	11,059,875.70	20,057,323.30	31,117,199.00	35,772,212.00
Rent Expenses	5-02-99-050	4,633,030.35	3,846,120.00	4,651,680.00	8,497,800.00	8,627,900.00
Membership Dues and Contributions to Organizations	5-02-99-060	393,200.00	341,000.00	968,000.00	1,309,000.00	1,329,000.00
Subscriptions Expenses	5-02-99-070	18,895.00	-	546,800.00	546,800.00	721,800.00
Donations	5-02-99-080	62,938,743.59	28,778,239.48	51,599,760.52	80,378,000.00	87,280,000.00
Other Maintenance & Operating Expenses	5-02-99-990	32,586,722.27	12,842,042.41	47,979,651.27	60,821,693.68	52,662,196.73
<b>Total M.O.O.E.</b>		<b>1,214,933,014.07</b>	<b>840,224,678.70</b>	<b>679,669,678.91</b>	<b>1,520,394,357.61</b>	<b>1,642,220,346.70</b>
<b>Financial Expenses</b>						
Bank Charges	5-03-01-040	-	-	150,000.00	150,000.00	100,000.00
Other Financial Charges	5-03-01-990	-	-	-	-	-
<b>Total Financial Expenses</b>		<b>-</b>	<b>-</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>100,000.00</b>
<b>Capital Outlay</b>						
<b>Property, Plant and Equipment</b>						
<b>Land</b>						
Land	1-07-01-010	-	1,161,000.00	23,839,000.00	25,000,000.00	10,000,000.00
<b>Land Improvements</b>						
Other Land Improvements	1-07-02-990	-	-	-	-	-
<b>Infrastructure Assets</b>						
Road Network	1-07-03-010	-	-	-	-	-
Sewer System	1-07-03-030	-	-	-	-	-
Parks, Plazas & Monuments	1-07-03-090	-	-	-	-	-
<b>Buildings and Other Structures</b>						
Buildings	1-07-04-010	-	-	-	-	-
School Buildings	1-07-04-020	-	-	-	-	-
Hospitals and Health Centers	1-07-04-030	33,924,951.16	-	-	-	-
Other Structures	1-07-04-990	-	-	-	-	2,200,000.00
<b>Machinery and Equipment</b>						
Office Equipment	1-07-05-020	238,200.00	258,000.00	5,219,800.00	5,477,800.00	5,853,500.00
Information and Communication Technology Equipment	1-07-05-030	15,129,207.10	4,526,975.00	7,672,325.00	12,199,300.00	20,774,381.00

PARTICULARS 1	Account Code 2	Past Year 2024 (Actual) 3	Current Year Appropriation - 2025			Budget Year 2026 (Proposed) 7
			First Semester (Actual) 4	Second Semester (Estimated) 5	Total 6	
Communication Equipment	1-07-05-070	-	-	100,000.00	100,000.00	100,000.00
Disaster Response and Rescue Equipment	1-07-05-090	14,000,000.00	-	-	-	-
Military, Police and Security Equipment	1-07-05-100	78,821,107.02	-	3,889,988.00	3,889,988.00	1,100,000.00
Medical Equipment	1-07-05-110	269,500.00	-	280,000.00	280,000.00	1,000,000.00
Sports Equipment	1-07-05-130	-	-	-	-	-
Technical and Scientific Equipment	1-07-05-140	152,350.00	100,000.00	635,000.00	735,000.00	1,087,500.00
Other Machinery and Equipment	1-07-05-990	135,100.00	156,600.00	1,300,000.00	1,456,600.00	3,397,600.00
<b>Transportation Equipment</b>						
Motor Vehicles	1-07-06-010	-	-	-	-	500,000.00
Other Transportation Equipment	1-07-06-990	-	-	-	-	-
<b>Furniture, Fixtures and Books</b>						
Furniture and Fixtures	1-07-07-010	129,800.00	281,400.00	1,081,400.00	1,362,800.00	1,329,900.00
Books	1-07-07-020	-	-	-	-	-
<b>Other Property, Plant and Equipment</b>						
Other Property, Plant and Equipment	1-07-99-990	2,302,682.00	169,000.00	281,000.00	450,000.00	-
<b>Total Property, Plant and Equipment</b>		<b>145,102,897.28</b>	<b>6,652,975.00</b>	<b>44,298,513.00</b>	<b>50,951,488.00</b>	<b>47,342,881.00</b>
<b>Intangible Assets</b>						
<b>Intangible Assets</b>						
Computer Software	1-09-01-020	117,000,000.00	-	-	-	765,000.00
<b>Service Concession Assets</b>						
Service Concession Assets	1-09-02-010	-	-	-	-	-
<b>Total Intangible Assets</b>		<b>117,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>765,000.00</b>
<b>Total Capital Outlay</b>		<b>262,102,897.28</b>	<b>6,652,975.00</b>	<b>44,298,513.00</b>	<b>50,951,488.00</b>	<b>48,107,881.00</b>
<b>Special Activities Fund</b>		<b>50,797,508.12</b>	<b>5,954,446.63</b>	<b>44,845,553.37</b>	<b>50,800,000.00</b>	<b>51,000,000.00</b>
<b>Special Purpose Appropriations (SPAs)</b>						
Appropriation for Development Programs/Projects (20% Development Fund)		127,188,966.70	99,835,144.08	50,531,621.66	150,366,765.74	178,718,534.17
Appropriation for Local Disaster Risk Reduction and Management		96,011,868.89	53,093,033.35	98,206,966.65	151,300,000.00	167,755,857.55

PARTICULARS 1	Account Code 2	Past Year 2024 (Actual) 3	Current Year Appropriation - 2025			Budget Year 2026 (Proposed) 7
			First Semester (Actual) 4	Second Semester (Estimated) 5	Total 6	
(LDRRM Fund) Programs/Projects - 5% LDRRMF						
Appropriation for Debt Service		41,694,212.76	10,043,935.23	47,740.43	10,091,675.66	108,075,239.06
Aid to Barangays		5,526,500.00	1,639,000.00	6,533,000.00	8,172,000.00	8,172,000.00
Other Authorized SPAs:						
Lump-Sum Appropriations		25,571,681.54	11,573,787.77	13,426,212.23	25,000,000.00	25,000,000.00
5% MMDA Contribution Share		74,742,497.39	79,839,075.53	-	79,839,075.53	94,070,371.40
National Election Expenses		-	3,362,726.45	5,637,273.55	9,000,000.00	9,000,000.00
Prior Years Obligations		133,245,424.79	12,204,833.51	36,962,575.51	49,167,409.02	-
<b>Total Special Purpose Appropriations</b>		<b>503,981,152.07</b>	<b>271,591,535.92</b>	<b>211,345,390.03</b>	<b>482,936,925.95</b>	<b>590,792,002.18</b>
<b>TOTAL EXPENDITURES</b>		<b>2,796,508,642.29</b>	<b>1,490,693,309.93</b>	<b>1,608,493,187.29</b>	<b>3,099,686,497.22</b>	<b>3,423,735,462.88</b>
<b>IV. ENDING BALANCE</b>		<b>158,707,768.70</b>	<b>454,086,727.93</b>	<b>(444,505,796.56)</b>	<b>9,080,931.37</b>	<b>521.04</b>

*We hereby certify that the information presented are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.*

**ROSETTE F. LAQUIAN**  
City Treasurer

**LIZA S.J. TIOMICO**  
City Budget Officer

**MA. AURA E. ROBLES**  
City Development & Planning Officer

**ATTY. LEDEBEE LEE T. ORGASAN**  
City Accountant

Approved by:

**FRANCISCO JAVIER M. ZAMORA**  
City Mayor