

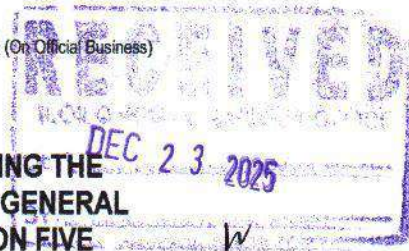


Republic of the Philippines
 Province of Iloilo
MUNICIPALITY OF OTON
 OFFICE OF THE SANGGUNIANG BAYAN



EXCERPT from the Minutes of Session of the Sangguniang Bayan ng Oton, Iloilo recorded during its Regular Session held at the SB Session Hall on December 16, 2025 at 9:00 the morning.

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| <p>PRESENT:</p> <p>Vice Mayor Jose Neil Portugalete Olivares
 Hon. Annie Rose Dajay Paro
 Hon. Dennis Quillo Geroche
 Hon. Jimmy Robles Olivares
 Hon. Dell Cartago Hosillos
 Hon. Evaristo Miguel Ledesma Flores, Jr.
 Hon. Ma. Lorna Tumambo Geonigo
 Hon. Josephus Ambrosius Renatus Talamera Escanlar
 Hon. Rodolfo Zurita Alconga, Jr.
 Hon. Paul Mediavilla Buenafe</p> <p>ABSENT:</p> <p>Hon. Hyacinth Celiz Gardose</p> | <p>Vice Mayor and Presiding Officer
 SB Member
 SB Member
 SB Member
 SB Member
 SB Member
 SB Member
 SB Member
 SB Member
 SB Member
 SB Member (LNB Representative)
 SB Member (PPSK Representative) (On Official Business)</p> |
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APPROPRIATION ORDINANCE NO. 2025 – 05

AN APPROPRIATION ORDINANCE AUTHORIZING AND APPROPRIATING THE ANNUAL BUDGET OF THE MUNICIPALITY OF OTON, ILOILO FOR THE GENERAL FUND IN THE AMOUNT OF FOUR HUNDRED SEVENTY EIGHT MILLION FIVE HUNDRED SEVENTY FIVE THOUSAND THREE HUNDRED EIGHTY SEVEN PESOS (PHP478,575,387.00) AND FOR THE MUNICIPAL ECONOMIC ENTERPRISE DEVELOPMENT OFFICE (MEEDO) IN THE AMOUNT OF FOURTEEN MILLION PESOS (P14,000,000.00) TOTALING TO FOUR HUNDRED NINETY TWO MILLION FIVE HUNDRED SEVENTY FIVE THOUSAND THREE HUNDRED EIGHTY SEVEN PESOS (PHP492,575,387.00) FOR FISCAL YEAR 2026.

AS REQUESTED by the Local Chief Executive, **ON MOTION** of Hon. Dennis Q. Geroche, Vice Chair Committee On Appropriation together with all members of the Sanggunian and duly seconded by Hon. Jimmy R. Olivares,

BE IT ENACTED by the Sangguniang Bayan that:

SECTION 1. INTRODUCTION.

The Municipality of Oton's Annual Budget for Fiscal Year 2026 is anchored on its mantra "Service First, People First". The programs listed therein are people –centered and service oriented. Priority projects such as the Oton Public Market and the Farm-to-market roads took a bigger portion of the Budget, a sound investments for the municipality implementing its corporate power.

The 2026 Annual Budget for the general fund amounting to P478, 575,387.00 has an increase of 9.73% (P42, 444,405.00 difference) compared to the 2025 Annual Budget. The National Tax Allocation increases by 13.84%. With these figures, the municipality will implement the second tranche for the salary schedule of its personnel based on the Local Budget Circular no 65 dated July 18, 2025 and pursuant to Executive Order no. 64 series of 2024 of the President of the Philippines.

The Budget of the Municipal Economic Enterprise Development Office (MEEDO) sourced from the income generated by its services in the Public Market, Slaughter/ Auction Market, Cemetery Operations, medical/dental and Laboratory fees. Through this income, it will fund the personnel services, and it's MOOE.

The priorities of the administration are projects, programs and activities relative to poverty reduction food security, disaster preparedness, health and anti-drug. Intensification of efforts in collecting business and taxes, fees and charges exploring ways to increase revenues are highly necessary to augment revenue gaps. Collaboration with different stakeholders-businesses, CSOs, residents will facilitate economic development with principles on accountability and transparency for an equitable delivery of services to the Ogtonganon community.

The PPAs therein are aligned with the existing Plans of the Municipality of Oton.

SECTION 2. DECLARATION OF AUTHORIZATION. The Annual Budget for the General Fund of the Municipality of Oton in the total amount of **FOUR HUNDRED SEVENTY EIGHT MILLION FIVE HUNDRED SEVENTY FIVE THOUSAND THREE HUNDRED EIGHTY SEVEN PESOS (PHP478,575,387.00)** and for the Municipal Economic Enterprise Development Office (MEEDO) in the Amount of **FOURTEEN MILLION PESOS (P14,000,000.00)** Totaling to **FOUR HUNDRED**



NINETY TWO MILLION FIVE HUNDRED SEVENTY FIVE THOUSAND THREE HUNDRED EIGHTY SEVEN PESOS (PHP492,575,387.00) for Calendar Year 2026 is hereby AUTHORIZED.

SECTION 3. SOURCES OF INCOME.

A. GENERAL FUND – The amount of **FOUR HUNDRED SEVENTY EIGHT MILLION FIVE HUNDRED SEVENTY FIVE THOUSAND THREE HUNDRED EIGHTY SEVEN PESOS (PHP478,575,387.00)** for the General Fund of the 2026 Annual Budget covering the period January 1 to December 31, 2026 shall be sourced from the following estimated sources of income:

Particulars	Account Code	2026 Budget Year
I. Beginning Cash Balance		
II. Receipts		
Regular Income		
A. Local Sources		
1. Tax Revenue		
a. Real Property Tax	40102080	20,000,000.00
i. Basic RPT		
b. Business Tax	40103030	40,000,000.00
c. Other Local Taxes	40104990	2,240,000.00
Total Tax Revenue		62,240,000.00
2. Non – Tax Revenue		
a. Regulatory Fees		11,330,000.00
b. Service/ User Charges		
c. Receipt from Economic Enterprise		
d. Other Receipts		1,850,000.00
Total Non – Tax Revenue		13,180,000.00
Total Local Sources		75,420,000.00
B. External Sources		
1. Shares from National Tax Allotment	40106010	403,005,387.00
2. Shares from GOCCs (PAGCOR/ PCSO)	40101010	150,000.00
3. Other Shares from National Tax Collection		
a. Share from Eco zone	40106050	
b. Share from EVAT	40106020	
c. Share from National Wealth	40106030	
d. Share from Tobacco Excise Tax	40106440	
Total External Sources		403,155,387.00
Total Regular Income		478,575,387.00

Non-regular Income		
C. External Sources		
1. Inter Local Transfer		
2. Extraordinary Receipts/ Receipts/ Grants/ Donations/ Aids		0.00
Total External Sources		0.00
D. Non – Income Receipts		
1. Capital Investments Receipts		
a. Proceeds from Sale of Assets		
b. Proceeds from Sale of Debt Securities of Other Entities		
c. Collection of Loans Receivables		
Total Capital Investment Receipts		0.00
2. Receipts from Loans and Borrowings		
a) Acquisition of Loans		
b) Issuance of Bonds		
Total Receipts from Borrowings and Loans		0.00
Total Non-Income Receipts		0.00
Total Non -Regular Income		0.00
Total Receipts		478,575,387.00

B. MUNICIPAL ECONOMIC ENTERPRISE DEVELOPMENT OFFICE (MEEDO)

The amount of **FOURTEEN MILLION PESOS (P14,000,000.00)** for the Annual Budget of the MEEDO for CY 2026 shall be sourced from the income of the market, cemetery, fish port as well as from medical and laboratory fees, to wit:

Particulars	Account Code	Budget Year 2026
I. Beginning Cash Balance		
II. Receipts		
A. Local Sources:		
1. Business and Service Income		
a. Income from Fishport	40202110	0.00
b. Income from Markets	40202140	11,000,000.00
c. Income from Slaughterhouse/ Auction Market	40202150	2,000,000.00
d. Income from Cemetery Oper.	40202160	500,000.00
e. Medical/ Dental & Lab. Fees	40202200	500,000.00
Total Receipts		14,000,000.00
GRAND TOTAL INCOME (General Fund & MEEDO)		Php492,575,387.00

SECTION 4. EXPENDITURES.

- A. GENERAL FUND:** The amount of **FOUR HUNDRED SEVENTY EIGHT MILLION FIVE HUNDRED SEVENTY FIVE THOUSAND THREE HUNDRED EIGHTY SEVEN PESOS (PHP478,575,387.00)** in the **General Fund** shall be appropriated for the following objects of expenditures:

Expenditures – GENERAL FUND		
Personal Services		
Salaries and Wages		
Salaries	50101010	105,887,343.00
PERA	50102010	5,892,000.00
Representation Allowance (RA)	50102020	3,288,600.00
Transportation Allowance (TA)	50102030	3,288,600.00
Clothing Allowance	50102040	1,722,000.00
Subsistence Allowance	50102050	910,800.00
Honoraria (Medico Legal)	50102100	150,000.00
Hazard Pay	50102110	4,161,380.00
Overtime and Night Pay	50102130	3,800,000.00
Year End Bonus	50102140	9,068,536.00
Cash Gift	50102150	1,230,000.00
Other Bonuses & Allowances-Midyear Bonus	50102990-01	8,649,016.00
Life & Retirement Insurance Contribution	50103010	12,706,515.00
PAGIBIG Contributions	50103020	589,200.00
PhilHealth	50103030	2,637,397.00
ECC Contributions	50103040	295,200.00
Terminal Leave Pay	50104030	9,554,731.00
Other Personnel Benefits (Monetization)	50104990-01	0.00
OPB – Productivity Enhancement Pay	50104990-02	1,230,000.00
Other Personnel Benefits (Loyalty)	50104990-03	65,000.00
Other Personal Benefits (SRI)	50104990 – 08	0.00
Other Personnel Benefits (Medical Allowance)	50104990-09	1,722,000.00
Total Personal Services		P 176,848,318.00
Maintenance and Other Operating Expenses		
Travelling Expenses	50201010	4,750,000.00
Training and Seminar Expenses	50202010	5,431,000.00
Training and Seminar Expenses (Capability)	50202010-01	1,500,000.00
Office Supplies Expenses	50203010	4,495,000.00

Accountable Forms	50203020	1,050,000.00
Animal/ Zoological Supplies Expenses	50203040	600,000.00
Drugs & Medicines	50203070	5,000,000.00
Medical, Dental, Surgical Supplies	50203080	5,000,000.00
Fuel, Oil and Lubricant Expenses	50203090	3,000,000.00
Agricultural Supplies	50203100	7,000,000.00
Semi Expandable – Machinery and Equipment	50203210	1,130,000.00
Semi Expandable – Furniture and Fixtures	50203220	830,000.00
Other Supplies and Materials	50203990	2,850,000.00
Water Expenses	50204010	200,000.00
Electricity	50204020	8,195,223.00
Telephone	50205020	1,560,000.00
Telephone – Mobile	50205020 – 03	798,000.00
Internet	50205030	0.00
Rewards and Other Claims	50206010	1,200,000.00
Survey Expenses	50207010	250,000.00
Clearing and Dredging of Batiano River	50208020	1,000,000.00
Confidential Expenses	50210010	600,000.00
Extraordinary Miscellaneous Expenses	50210030	387,963.00
Auditing Services	50211020	60,000.00
Environment & Sanitary Services	50212010	3,000,000.00
Environment & Sanitary Services – Clean and Green	50212010 – 01	400,000.00
Environment & Sanitary Services – Tipping Fee	50212010 – 02	8,000,000.00
Environment & Sanitary Services – Programa Kontra Lapta	50212010 – 05	100,000.00
Environment & Sanitary Services – Program for Air	50212010 – 06	100,000.00
Environment & Sanitary Services – Eco Saver Program	50212010 – 07	200,000.00
Environment & Sanitary Services – Environment Celebration	50212010 – 08	200,000.00
Environment & Sanitary Services – Water Quality Management Program	50212010 – 09	700,000.00
Other General Services	50212990	25,000,000.00
Repair and Maint. Public Infrastructure	50213030	3,000,000.00
Rehabilitation of Drainage System	50213030-01	500,000.00
Rehabilitation of various FMR	50213030-51	2,000,000.00

Repair and Maint. Building and Other Structures	50213040	3,200,000.00
Office Equipment Maintenance	50213050-07	850,000.00
ICT Equipment Maintenance	50213050-23	250,000.00
Communication Equipment Maintenance	50213050-29	350,000.00
Medical Equipment Maintenance	50213050-32	100,000.00
Transportation Equipment Maintenance	50213060	3,000,000.00
Repair & Maintenance Other PPEs	50213990	300,000.00
Subsidy to Natl. Agency -Firemen	50214020-01	600,000.00
Subsidy to Natl Agency - Agency Heads	50214020-02	300,000.00
Subsidy to National Agency PNP	50214020-03	500,000.00
Subsidy to LGU (Barangay)	50214030	2,000,000.00
Taxes, Duties & Licenses	50216010	100,000.00
Fidelity Bond	50216020	160,000.00
Insurance Expense	50216030	1,500,000.00
Printing & Publication Expense	50299020	0.00
Membership Dues & Contribution to Organization	50299060	300,000.00
Subscription expenses	50299070	60,000.00
Donation - AICS	50299080-01	10,000,000.00
Donation - NHIP	50299080-06	1,500,000.00
Donation- Senior Citizen President	50299080-22	4,150,000.00
Donation -Local Farmer Technician	50299080-25	96,000.00
Donation – Katarungan Pambarangay	50299080-26	100,000.00
Donation – Bantay Dagat	50299080-37	108,000.00
Donation - FOSFA	50299080-38	54,000.00
Donation - PUFFAO	50299080-39	54,000.00
Donation - MCDC	50299080-40	10,800.00
Donation - RIC	50299080-41	54,000.00
Donation - BHW	50299080-42	3,000,000.00
Donation – Traffic Aide	50299080-43	0.00
Donation - Women	50299080-44	450,000.00
Donations – Financial Assistance	50299080-47	1,000,000.00
Donation - Vaccinator	50299080-50	180,000.00
Donation – BNS	50299080-51	300,000.00
Donation – BSPO	50299080	300,000.00
Other MOOE	50299990	2,551,000.00
Public Auction	50299990-06	300,000.00
General Revision RPT	50299990-07	0.00

Monitoring Evaluation	50299990-08	50,000.00
Codification Project	50299990-11	300,000.00
Support Fund for FITS	50299990-12	150,000.00
Supervise & Mon. Farm Base Organization	50299990-13	300,000.00
Development Planning & Updating Workshop	50299990-14	600,000.00
Fisheries Prod Marine & Aquaculture	50299990-15	200,000.00
Support Fund for Res./Ord.	50299990-16	1,500,000.00
Support Fund for Health Programs	50299990-17	2,000,000.00
Support Fund for Social Welfare Programs	50299990-18	2,000,000.00
Nutrition Program	50299990-20	500,000.00
Municipal Affairs	50299990-22	5,000,000.00
Livelihood program	50299990-23	300,000.00
Beautification Program	50299990-24	300,000.00
Tourism Promotion	50299990-27	500,000.00
TMTF Uniform	50299990-28	100,000.00
Sports Development Prog.	50299990-30	500,000.00
Peace and Order	50299990-32	2,000,000.00
Support Fund for GAD Program	50299990-33	0.00
Support Fund for LEIPO	50299990-37	200,000.00
Support Fund for LYDC	50299990-38	1,000,000.00
Support Fund for PESO	50299990-40	0.00
Support Fund for BPLO	50299990-41	200,000.00
Support Fund for BAC	50299990-42	0.00
Computerization of Tax Declaration	50299990-43	0.00
Capacity Dev Training for Brgy. Officials	50299990-45	100,000.00
Modelong gulayan	50299990-46	500,000.00
Tax Campaign Program	50299990-47	250,000.00
Covid Related Expenses	50299990-50	0.00
Library & Historical Center Program	50299990-51	150,000.00
ASF & Prevention Measures	50299990-53	300,000.00
Online Marketing Platform for AgriFishery Commodities	50299990-54	0.00
CAPDEV / Investment Program	50299990-65	300,000.00
Support Fund for Sangguniang Bayan Programs	50299990-66	650,000.00
Relocation, Consolidation and Titling of Municipal Lands	50299990-67	250,000.00
Preparation of Structural Analysis of Govt. Bldg. & Other Structures	50299990-68	100,000.00

Support fund for Internal Audit Program	50299990-70	100,000.00
Energy Efficiency & Conservation Program	50299990-71	500,000.00
Community Based Monitoring System (CBMS)	50299990-74	250,000.00
Total Maintenance and Operating Expenses		159,014,986.00
Capital Outlays		
Road Networks	10703010	0.00
Flood Control System	10703020	0.00
Power Supply System	10703050	0.00
Plaza, Parks and Monuments	10703090	0.00
Building	10704010	0.00
Hospitals & Health Centers	10704030	0.00
Other Structure	10704990	0.00
Office Equipment	10705020	0.00
ICT Equipment	10705030	965,000.00
Motor Vehicle	10706010	0.00
Furniture & fixtures	10707010	0.00
Books	10707020	150,000.00
Other PPEs	10799990	0.00
Total Capital Outlay		P1,115,000.00
<u>SPECIAL PURPOSE APPROPRIATIONS (SPAS)</u>		
20% Development Fund		80,602,000.00
5% LDRRM Fund		23,921,270.00
5% Support Fund for GAD Program		23,928,770.00
1% LCPC Fund		4,030,054.00
Election Reserve		200,000.00
Aide to Barangay		555,000.00
Debt Services		8,359,989.00
Total Special Purpose Appropriations		141,597,083.00
Continuing		
TOTAL EXPENDITURES		478,575,387.00

B. MEEDO. The amount of Fourteen Million Pesos (**P14,000,000.00**) for the **MEEDO** shall be appropriated for the following objects of expenditures:

Particulars	Account Code	Budget Year 2026
Expenditures		
1. Personal Services		
Salaries	50101010	6,444,724.00
PERA	50102010	576,000.00
Representation Allowance (RA)	50102020	91,800.00
Transportation Allowance (TA)	50102030	91,800.00
Clothing Allowance	50102040	168,000.00
Laundry and Subsistence Allowance	50102050	19,800.00
Hazard Pay	50102110	83,532.00
Overtime & Night Pay	50102130	300,000.00
Year – End Bonus	50102140	550,981.00
Cash Gift	50102150	120,000.00
Other Bonuses and Allowances (Midyear)	50102990 – 01	527,117.00
Life & Retirement Insurance Contribution	50103010	773,370.00
PAGIBIG Fund Contribution	50103020	57,600.00
PhilHealth	50103030	161,120.00
ECC Contribution	50103040	28,800.00
Terminal Leave Pay	50104030	300,000.00
Other Personnel Benefits (Monetization)	50104990 – 01	0.00
OPB – Productivity Enhancement Incentives	50104990–02	120,000.00
Other Personnel Benefits (Loyalty)	50104990 – 03	10,000.00
Other Personal Benefits-SRI	50104990 – 08	0.00
Other Personnel Benefits (Medical Allowance)	50104990 – 09	168,000.00
Total Personal Services		P10,592,644.00
1.2 Maintenance and Other Operating Expenses:		
Traveling Expenses	50201010	50,000.00
Training and Seminar Expenses	50202010	50,000.00
Office Supplies Expenses	50203010	100,000.00
Laboratory Supplies	50203080	100,000.00
Fuel, Oil & Lubricants	50203090	60,000.00
Other Supplies Expenses	50203990	200,000.00

Electricity	50204020	500,000.00
Telephone	50205020	48,000.00
Telephone – Mobile	50205020 – 03	24,000.00
General Services	50212990	850,000.00
Repair and Maintenance Building & Other Structure	50213040	200,000.00
Rehabilitation of Cemetery	50213040-03	50,000.00
Rehabilitation of Fishport	50213040-04	0.00
Repair and Maint. of Public Market	50213040-05	690,356.00
Office Equipment Maintenance	50213050-07	10,000.00
IT Equipment Maintenance	50213050-23	10,000.00
Communication Equipment Maintenance	50213050-29	10,000.00
Repair and Maintenance of Transportation Equipment	50213060	45,000.00
Other Equipment Maintenance	50213990	10,000.00
Insurance Expenses	50216030	350,000.00
Other MOOE	50299990	50,000.00
Total Maintenance & Other Operating Expenses		3,407,356.00
1.3 Capital Outlay:		
Office Equipment	10705020	0.00
ICT Equipment	10705030	0.00
Communication Equipment	10705070	0.00
Other PPEs	10799990	0.00
Total Capital Outlay		0.00
Total Expenditures (MEEDO)		14,000,000.00
GRAND TOTAL OF EXPENDITURES (General Fund & MEEDO)		Php492,575,387.00

SECTION 5. Necessary attachments/supporting documents such as the Budget Expenditures & Sources of Funding (BESF) and Personnel Schedule are hereby attached to the newly authorized annual budget 2026 for the General Fund and the MEEDO, serving as part of this appropriation ordinance.

SECTION 6. Other budgetary requirements as provided by Ordinances shall be taken from any available and appropriate items in the General Fund or MEEDO.

SECTION 7. Use of Savings and Augmentation. In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the Municipal Mayor and the Vice Mayor are authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

A. For this purpose, "savings" refers to portions or balances of any programmed appropriation free from any obligation or encumbrance still available after the satisfactory completion or the unavoidable discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized or arising from unpaid

compensation and related costs pertaining to vacant position and leaves of absence without pay.

B. "Augmentation" implies the existence in the budget of an item, project, activity or purpose with an appropriation which upon implementation or subsequent evaluation of needed resources is determined to be deficient.

SECTION 8. The Approved Annual Investment Program (AIP) for 2026 shall form part of this Appropriation Ordinance for the Annual Budget 2026.

SECTION 9. This Appropriation Ordinance shall take effect on January 1, 2026.

SECTION 10. Copies of this Appropriation Ordinance shall be furnished to the Office of the Mayor; Municipal Budget Office; Offices of the Municipal Treasurer and Accountant; MPDO; HRMO; and all other local offices for information and guidance; and the Sangguniang Panlalawigan of Iloilo for review.

APPROVED UNANIMOUSLY.


I HEREBY CERTIFY to the correctness of the foregoing **Appropriation Ordinance.**

Concurred:

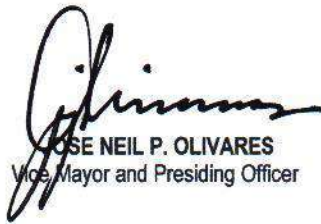


JIMMY R. OLIVARES

Vice Chair, Committee on Rules and Privileges


KERRY ANN T. LACIFICAR
Secretary to the Sanggunian

Attested:


JOSE NEIL P. OLIVARES
Vice Mayor and Presiding Officer

Approved:


SOFRONIO L. FUSIN, JR.
Municipal Mayor

Date Approved:

DEC 23 2025

Date Posted:

DEC 23 2025

