



Republic of the Philippines
 PROVINCE OF LEYTE
 Palo, Leyte
 -oOo-

Item No.: 45

Date: 26 2026 MAY

PROVINCIAL BUDGET OFFICE

Sangguniang Panlalawigan
 Province of Leyte
RECEIVED

May 15, 2026

Hon. LEONARDO M. JAVIER, JR.
 Vice-Governor and Presiding Officer, and
THE HONORABLE MEMBERS
 Sangguniang Panlalawigan
 Province of Leyte
 Palo, Leyte

RELEASED
 DATE: 5-15-26
 NO. 177
 BY: [Signature]
 PBO

Date: MAY 15 2026
 By: [Signature]

Gentlemen and Ladies:

Pursuant to the provisions of the Local Government Code of 1991 (Republic Act No. 7160), our preliminary review of the **General Fund Annual Budget FY 2026** of the **Municipality of Capocan, Leyte** duly enacted by the Sangguniang Bayan through **Appropriation Ordinance No. 22, Series of 2025** with a total appropriation in the amount of **Php243,859,568.00** reveals compliance with the same law and its implementing Rules and Regulations.

It is therefore recommended for approval subject to the following conditions:

1. That the appropriation for salaries to officials and employees implementing the Second Tranche Compensation Adjustment for Local Government Personnel is in accordance with the provisions of LBC 165 dated July 18, 2025 and the authorized rates thereof under "Annex A-6";
2. That all positions in the Plantilla are incorporated in the Organizational Structure and Staffing Pattern of the LGU as approved by the Sangguniang Bayan;
3. That the procurement of Goods, Supplies, Equipment, Civil Works and related services shall be made pursuant to RA 9184 and its Implementing Rules and Regulations and to the recent procurement guidelines;
4. That the grant of the following allowances/benefits shall be made pursuant to the corresponding guidelines relative thereto:
 - a. PERA – Budget Circular No. 2009-3
 - b. RATA – LBC No. 157
 - c. Clothing Allowance – Budget Circular No. 2024-1
 - d. Subsistence and Laundry Allowance – RA 7305 and AO No. 170
 - e. Year-end Bonus and Cash Gift – Budget Circular No. 2016-4
 - f. Mid-Year Bonus - Budget Circular No. 2017-2
 - g. Overtime & Night Pay – that the personnel intended to be given is consistent with CSC & DBM Joint Circular No. 1 s. 2015, dated November 25, 2015 then it shall be stated as **Overtime Pay**. If it is for Night shift differential, then it will subject to DOH-DBM JC No. 1, s. 2015, which is granted to Public Health Workers.
 - h. Honoraria – Secs. 288 & 289 of GAAM Vol 1 and LBC No. 62
 - i. Hazard Pay- establishment of this benefit/incentive shall be based on the conditions enumerated under the Magna Carta for Public Health Workers and payment shall likewise strictly adhere to the said requirements. Likewise, the grant of this incentive to Social Workers be made in consonance with the implementing rules and regulations on the Magna Carta for Social Workers.

j. Terminal Leave Benefits – CSC guidelines and Budget Circular No. 2016-2

5. That the appropriation for Performance Enhancement Incentive (PEI) in the amount of 1,100,000.00 shall be disallowed due to suspension of the implementation of Administrative Order (AO) No. 25 (s. 2011) and Executive Order (EO) No. 80 (s. 2012), and all relevant issuances related thereto wherein PEI is part of the Performance Based Incentive System (PBIS), as adopted in the latter issuances. As of date, no guidelines have been issued allowing the grant of PEI for FY 2026;
6. That LGU-Capoocan, Leyte has already exceeded the 55% Personal Services (PS) limitation invoked under Section 325(a) of RA 7160. The local unit therefore shall refrain from hiring additional casuals, create new items or fill up the vacant positions until the PS Cost shall met the PS limitations;
7. That the utilization of confidential fund of P100,000.00 shall be made in accordance with COA-DBM-DILG-GOCC-DND Joint Circular No. 2015-01 dated January 18, 2015 prescribing Guidelines on the Entitlement, Release, Use, Reporting of Confidential and/or Intelligence Fund.
8. That the allocation and utilization of the 5% Local Disaster Risk Reduction and Management Fund (LDRRMIF) shall conform with the provisions of NDRRMC-DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013;
9. The utilization of 20% Development Fund (DF) shall strictly adhere to DBM-DOF-DILG Joint Memorandum Circular No. 1 dated November 4, 2020 and that the preparation of the Annual Investment Program (AIP) shall be in accordance with Joint Memorandum Circular No. 1 of DILG-NEDA-DBM and DOF dated November 18, 2016;
10. That disbursement of funds shall be for the specific purpose(s) for which they have been appropriated pursuant to Sections 335 & 336 of RA 7160.

It is understood that this review action does not authorize any item of appropriation that is specifically prohibited by or inconsistent with the provisions of law.

Compliance with CSC rules, DBM issuances and accounting and auditing rules and regulations shall be the responsibility of the implementing Local Government Unit.

Very truly yours,

LOCAL FINANCE COMMITTEE:


MARIA GINA P. HIPE
Provincial Budget Officer


RUTH Y. SURPIA
Provincial Treasurer


AGNES C. RAFON
Provincial Planning & Development
Coordinator – Designate

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
-o0o-



OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
23 January 2026

The Local Finance Committee is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 22**, series of **2025** of the **Municipality of Capoocan, Leyte**, entitled: An Ordinance authorizing **the Annual General Fund Budget for Calendar Year 2026 of the Municipality of Capoocan, Leyte** amounting to **Two Hundred Forty-Three Million, Eight Hundred Fifty-Nine Thousand Five Hundred Sixty-Eight Pesos (P243,859,568.00)**, together with **Annual Investment Program (AIP) CY 2026** in the total amount of **P907,003,235.10**.


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Capoocan
Office of the Sangguniang Bayan

✉ sbcapoocan@gmail.com / sbcapoocan@yahoo.com

☎ 09976874138

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

January 23, 2026

Date: JAN 23 2026
By: *Janni V.*

THE HONORABLE BODY

Sangguniang Panlalawigan
4th Floor, Provincial Government Complex
West Bypass Road, Campetic
Palo, Leyte

Dear Gentlemen / Mesdames:

Good Day!

Submitting **MUNICIPAL APPROPRIATION ORDINANCE** for the **ANNUAL GENERAL FUND BUDGET FOR CY 2026** of the **Municipality of Capoocan, Leyte**, with the following attachments, for review of the Honorable Body:

1. **MUNICIPAL ORDINANCE NO. 22, Series of 2025, "AN ORDINANCE AUTHORIZING THE ANNUAL GENERAL FUND BUDGET FOR CALENDAR YEAR 2026 OF THE MUNICIPALITY OF CAPOOCAN, LEYTE AMOUNTING TO TWO HUNDRED FORTY-THREE MILLION, EIGHT HUNDRED FIFTY-NINE THOUSAND, FIVE HUNDRED SIXTY-EIGHT PESOS (Php243,859,568.00)".**
2. **RESOLUTION NO. 158-2025, "RESOLUTION APPROVING THE ANNUAL INVESTMENT PROGRAM (AIP) CY 2026 OF THE MUNICIPALITY OF CAPOOCAN, LEYTE IN THE TOTAL AGGREGATE AMOUNT OF PHP907,003,235.10".**

Earliest and favorable action shall be gratefully acknowledged.

Respectfully yours,

JUDE R. DELA TORRE

Secretary to the Sanggunian



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Capoocan
Office of the Sangguniang Bayan

Sangguniang Panlalawigan
Province of Leyte
RECEIVED

Date: JAN 23 2026
By: *[Signature]*

✉ sbcapoocan@gmail.com / sbcapoocan@yahoo.com
☎ 09976874138

SANGGUNIANG BAYAN OF THE MUNICIPAL GOVERNMENT OF CAPOOCAN, LEYTE IN ITS 20th REGULAR SESSION
HELD ON NOVEMBER 11, 2025 AT THE MUNICIPAL SESSION HALL LEGISLATIVE BUILDING

MUNICIPAL ORDINANCE NO. 22 SERIES OF 2025

AN ORDINANCE AUTHORIZING THE ANNUAL GENERAL FUND BUDGET FOR CALENDAR YEAR 2026 OF THE MUNICIPALITY OF CAPOOCAN, LEYTE AMOUNTING TO TWO HUNDRED FORTY-THREE MILLION, EIGHT HUNDRED FIFTY-NINE THOUSAND, FIVE HUNDRED SIXTY-EIGHT PESOS (PhP243,859,568.00)

BE IT ORDAINED by the Sangguniang Bayan of the Municipality of Capoocan, Leyte, in session duly assembled that:

Section I. The amount of **PhP243,859,568.00** is hereby appropriated and made available for the purpose stated in the **Annual General Fund Budget for CY 2026** of the Municipality of Capoocan, Leyte.

Section II. The proposed expenditures of the **PhP243,859,568.00** are hereby authorized and approved to cover the following:

1. Social Services	PhP 24,945,630.00
2. Reserved for Calamity	PhP 12,192,978.40
3. General Public Services	PhP 98,862,521.00
4. Development Fund	PhP 47,171,913.60
5. Special Programs, Projects & Activities	PhP 2,913,329.00
6. Economic Services	PhP 33,028,866.00
7. Gender and Development	PhP 5,851,000.00
8. Aid to Barangays	PhP 21,000.00
9. Other Purposes	PhP 16,889,330.00
10. Subsidy to National Offices	PhP 1,983,000.00
TOTAL	PhP243,859,568.00

[Signature]

[Signature]

Section III. This Appropriation Ordinance authorizes both Heads of the Executive and Legislative Departments to augment funds in the approved Annual Budget from one account to another, within the same expense classification in their respective appropriations, upon recommendation of Heads of the respective offices.

Section IV. This Appropriation Ordinance also authorizes the Local Chief Executive to implement programs and projects funded by the 20% Development Fund and the priority projects identified under the Assistance to Municipalities (AM) funded through the Local Government Support Fund (LGSF) of the DILG.

[Signature]

Section V. This Appropriation Ordinance further authorizes the hiring of Emergency Workers through Job Order Contract and Contract of Service by the Local Chief Executive as Head of Agency, funded under the 2026 Annual General Fund Budget;

[Signature]

Section VI. Repealing Clause. Any ordinance found inconsistent hereof, in whole or in part, is hereby repealed or modified accordingly.


Section VII. Effectivity. This ordinance shall take effect immediately upon approval.

[Signatures of officials]

ENACTED by the Sangguniang Bayan, in session assembled this 11th day of **November, 2025** at Capoocan, Leyte.


GRACIA G. PIGAR
SB Member


VON EITO Q. VALLAR
SB Member


FEDERICO P. CAROLINO, JR.
SB Member

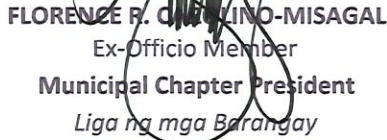

JAIME A. DALDE, JR.
SB Member



ARNOLD A. CAINS
SB Member


LANDER JAKE D. ABILLAR
SB Member


TERESA C. BALQUIN
SB Member


JOJO N. NEPOMUCENO
SB Member


FLORENCE R. CARIPIO-MISAGAL
Ex-Officio Member
Municipal Chapter President
Liga ng mga Barangay


DAVE A. NIDERA
Ex-Officio Member
President
Pambayang Pederasyon ng mga Sangguniang Kabataan

I HEREBY CERTIFY to the correctness of the foregoing Ordinance of the Sangguniang Bayan of Capoocan, Leyte.


JUDE R. DELA TORRE
Secretary to the Sanggunian

ATTESTED:


ATTY. FE CLAIRE P. CAROLINO-PARAGATOS
Municipal Vice-Mayor/Presiding Officer

APPROVED:


ATTY. FEDERICO H. CAROLINO, SR.
Municipal Mayor
Date: 1.20.26



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Capoocan
Office of the Sangguniang Bayan
✉ sbcapoocan@gmail.com / sbcapoocan@yahoo.com
☎ 09976874138

SANGGUNIANG BAYAN OF THE MUNICIPAL GOVERNMENT OF CAPOOCAN, LEYTE IN ITS 16th REGULAR SESSION HELD ON
OCTOBER 14, 2025 AT THE MUNICIPAL SESSION HALL LEGISLATIVE BUILDING

RESOLUTION NO. 158-2025

RESOLUTION APPROVING THE ANNUAL INVESTMENT PROGRAM (AIP) CY 2026 OF THE MUNICIPALITY OF CAPOOCAN, LEYTE IN THE TOTAL AGGREGATE AMOUNT OF PHP907,003,235.10

WHEREAS, an endorsement from the Office of the Municipal Mayor was received by the Office of the Sangguniang Bayan for a **RESOLUTION APPROVING THE ANNUAL INVESTMENT PROGRAM (AIP) CY 2026 OF THE MUNICIPALITY OF CAPOOCAN, LEYTE IN THE TOTAL AGGREGATE AMOUNT OF PHP907,003,235.10**;

WHEREAS, attached in the endorsement was **MDC RESOLUTION NO. 2025-07, "A RESOLUTION ADOPTING AND THE ANNUAL INVESTMENT PROGRAM (AIP) FOR CY 2026 OF THE MUNICIPALITY OF CAPOOCAN, LEYTE IN THE TOTAL AGGREGATE AMOUNT OF PHP907,003,235.10"**;

WHEREAS, the **Annual Investment Program (AIP) for CY 2026** constitutes the total resource requirements for all Programs, Projects and Activities (PPAs) consisting of the annual capital expenditures and regular operating requirements of the Local Government Unit of Capoocan, Leyte;

WHEREAS, the implementation of the various PPAs encapsulated in the **Annual Investment Program (AIP) for CY 2026** aims to address the different sectoral services as specifically provided in details thru the AIP Summary Form provided to the Sanggunian;

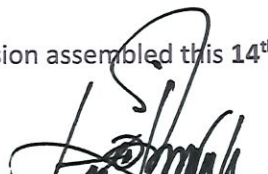
WHEREFORE, premises considered and on motion of Honorable Jaime A. Dalde, Jr., duly seconded by Honorable Von Lito Q. Vallar, be it;

RESOLVED, as it hereby resolved, to **APPROVE THE ANNUAL INVESTMENT PROGRAM (AIP) CY 2026 OF THE MUNICIPALITY OF CAPOOCAN, LEYTE IN THE TOTAL AGGREGATE AMOUNT OF PHP907,003,235.10**.

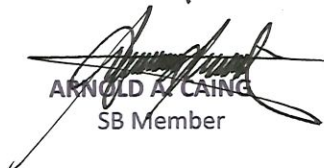
FINALLY RESOLVED, to let copies of this Resolution be furnished to all concerned agencies and entities.

APPROVED by the Sangguniang Bayan in session assembled this **14th day of October, 2025** at Capoocan, Leyte.


GRACIA G. PIGAR
SB Member


VON LITO Q. VALLAR
SB Member


JAIME A. DALDE, JR.
SB Member



ARNOLD A. CAING
SB Member

LANDER JAKE D. ABILLAR
SB Member
(On Official Business)


TERESA C. BALQUIN
SB Member


JOJO N. NEPOMUCENO
SB Member

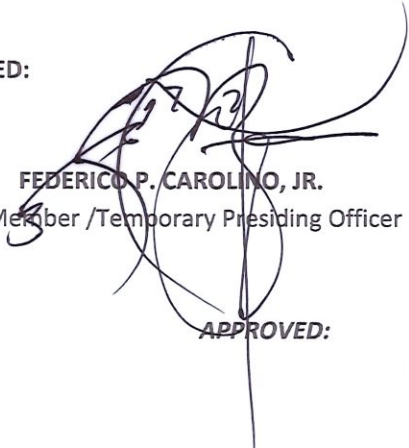
FLORENCE R. CAROLINO-MISAGAL
Municipal Chapter President
Liga ng mga Barangay
(On Official Business)


DAVE A. TUREZA
President
Pambayang Pederasyon ng mga Sangguniang Kabataan

I **HEREBY CERTIFY** to the correctness of the foregoing resolution of the Sangguniang Bayan of Capoocan, Leyte.


JUDE R. DELA TORRE
Secretary to the Sanggunian

ATTESTED:



FEDERICO P. CAROLINO, JR.
SB Member /Temporary Presiding Officer

APPROVED:



ATTY. FEDERICO H. CAROLINO, SR.
Municipal Mayor

Date: 10-30-25

TABLE OF CONTENTS

- SANGGUNIANG PANLALAWIGAN RESOLUTION
- SANGGUNIANG BAYAN RESOLUTION
- BUDGET MESSAGE

ANNUAL GENERAL FUND BUDGET JANUARY 1 – DECEMBER 31, 2026

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
GENERAL FUND

1 – 5

PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE GENERAL PUBLIC SERVICES

- OFFICE OF THE MAYOR	6 – 13
- VICE MAYOR / SANGGUNIANG BAYAN	14 – 17
- MUNICIPAL PLANNING AND DEVELOPMENT OFFICE	18 – 20
- MUNICIPAL BUDGET OFFICE	21 – 22
- MUNICIPAL ACCOUNTING OFFICE	23 – 24
- MUNICIPAL TREASURER'S OFFICE	25 – 26
- MUNICIPAL CIVIL REGISTRAR'S OFFICE	27 – 28
- MUNICIPAL ASSESSOR'S OFFICE	29 – 30
- MUNICIPAL HEALTH OFFICE	31 – 33
- MUNICIPAL ENGINEER'S OFFICE	34 – 36
- MUNICIPAL AGRICULTURIST OFFICE	37 – 38
- MUNICIPAL SOCIAL WELFARE AND DEVELOPMENT OFFICE	39 – 41
- MUNICIPAL YOUTH PROGRAM CENTRE	42 – 43
- MUNICIPAL HUMAN RESOURCE MANAGEMENT OFFICE	44 – 45
- MUNICIPAL DISASTER RISK REDUCTION AND MANAGEMENT OFFICE	46 – 48
- BARANGAY AFFAIRS OFFICE (BAO)	49 – 50
- MUNICIPAL ENVIRONMENTAL AND NATURAL RESOURCES OFFICE	51 – 53
- PUBLIC EMPLOYMENT SERVICES OFFICE (PESO)	54 – 55
- OFFICE OF THE SENIOR CITIZEN'S AFFAIRS (OSCA)	56 – 57
- MUNICIPAL TOURISM OFFICE	58 – 59
- MUNICIPAL COOPERATIVE DEVELOPMENT OFFICE	60 – 61
- MUNICIPAL INTERNAL AUDIT SERVICE OFFICE	62 – 63
- MUNICIPAL PERSONS WITH DISABILITY AFFAIRS OFFICE	64 – 65
- MUNICIPAL AGRICULTURAL & BIOSYSTEMS ENGINEER OFFICE	66 – 67

PROGRAMMED APPROPRIATION AND OBLIGATION FOR
SPECIAL PURPOSE APPROPRIATIONS (20% DF)
PLANTILLA OF PERSONNEL CY 2026 (PERMANENT)

68 – 70

71 – 76

PERSONNEL SCHEDULE

- MUNICIPAL MAYOR	77
- VICE MAYOR / SANGGUNIANG BAYAN	78
- SB SECRETARY	79
- MUNICIPAL PLANNING AND DEVELOPMENT COORDINATOR	80
- MUNICIPAL BUDGET OFFICE	81
- MUNICIPAL ACCOUNTANT	82
- MUNICIPAL TREASURER'S OFFICE	83
- MUNICIPAL CIVIL REGISTRAR	84
- MUNICIPAL ASSESSOR'S OFFICE	85
- MUNICIPAL HEALTH OFFICE	86
- MUNICIPAL SOCIAL WELFARE AND DEVELOPMENT OFFICE	87
- MUNICIPAL ENGINEER'S OFFICE	88
- MUNICIPAL AGRICULTURE'S OFFICE	89
- YOUTH DEVELOPMENT OFFICE	90
- HUMAN RESOURCE MANAGEMENT OFFICE	91
- PUBLIC EMPLOYMENT AND SERVICES OFFICE	92
- MUNICIPAL DISASTER RISK REDUCTION MANAGEMENT OFFICE	93
- BARANGAY AFFAIRS OFFICE	94

- MUNICIPAL ENVIRONMENTAL AND NATURAL RESOURCE OFFICE	95
- MUNICIPAL TOURISM DEVELOPMENT OFFICE	96
- MUNICIPAL COOPERATIVE DEVELOPMENT OFFICE	97
- MUNICIPAL PERSONS WITH DISABILITY AFFAIRS OFFICE	98
- MUNICIPAL INTERNAL AUDIT SERVICE OFFICE	99
- MUNICIPAL AGRICULTURAL & BIOSYSTEMS ENGINEER OFFICE	100

PLANTILLA OF LGU PERSONNEL FY 2026 (CASUAL)	101 – 102
---	-----------

PERSONNEL SCHEDULE

- MUNICIPAL MAYOR	103
- VICE MAYOR / SANGGUNIANG BAYAN	104
- MUNICIPAL PLANNING AND DEVELOPMENT COORDINATOR	105
- MUNICIPAL BUDGET OFFICE	106
- MUNICIPAL ACCOUNTANT	107
- MUNICIPAL TREASURER'S OFFICE	108
- MUNICIPAL ENGINEER'S OFFICE	109
- MUNICIPAL HEALTH OFFICE	110
- MUNICIPAL AGRICULTURE'S OFFICE	111
- MUNICIPAL HUMAN RESOURCE MANAGEMENT OFFICE	112
- MUNICIPAL DISASTER RISK REDUCTION AND MANAGEMENT OFFICE	113
- MUNICIPAL ASSESSOR'S OFFICE	114
- MUNICIPAL SOCIAL WELFARE AND DEVELOPMENT OFFICE	115

MANDATE, VISION/MISSION, MAJOR FINAL OUTPUT, PERFORMANCE INDICATOR AND TARGETS

- MUNICIPAL MAYOR	116 – 117
- SANGGUNIANG BAYAN	118
- SANGGUNIANG BAYAN SECRETARY	119
- MUNICIPAL PLANNING AND DEVELOPMENT COORDINATOR	120 – 121
- MUNICIPAL BUDGET OFFICE	122
- MUNICIPAL ACCOUNTANT	123 – 124
- MUNICIPAL TREASURER'S OFFICE	125
- MUNICIPAL CIVIL REGISTRAR	126 – 127
- MUNICIPAL ASSESSOR'S OFFICE	128 – 129
- MUNICIPAL HEALTH OFFICE	130
- MUNICIPAL ENGINEER'S OFFICE	131
- MUNICIPAL AGRICULTURIST OFFICE	132 – 133
- MUNICIPAL SOCIAL WELFARE AND DEVELOPMENT OFFICE	134 – 135
- MUNICIPAL YOUTH PROGRAM CENTRE	136
- MUNICIPAL HUMAN RESOURCE MANAGEMENT OFFICE	137
- MUNICIPAL DISASTER RISK REDUCTION MANAGEMENT OFFICE	138
- BARANGAY AFFAIRS OFFICE	139
- MUNICIPAL ENVIRONMENTAL AND NATURAL RESOURCE OFFICE	140
- PUBLIC EMPLOYMENT SERVICES OFFICE (PESO)	141
- OFFICE OF THE SENIOR CITIZEN'S AFFAIRS (OSCA)	142
- MUNICIPAL TOURISM OFFICE	143
- MUNICIPAL COOPERATIVE DEVELOPMENT OFFICE	144
- MUNICIPAL INTERNAL AUDIT SERVICE OFFICE	145
- MUNICIPAL PERSONS WITH DISABILITY AFFAIRS OFFICE	146
- MUNICIPAL AGRICULTURAL & BIOSYSTEMS ENGINEER OFFICE	147

STATEMENT OF INDEBTEDNESS	148
---------------------------	-----

STATEMENT OF STATUTORY AND CONTRACTUAL OBLIGATIONS AND BUDGETARY REQUIREMENTS	149
---	-----

STATEMENT OF FUND OPERATION	150 – 153
-----------------------------	-----------



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Capoocan
---o0o---

OFFICE OF THE MUNICIPAL MAYOR

BUDGET MESSAGE

HON. FE CLAIRE CAROLINO-PARAGATOS

Vice Mayor and Presiding Officer, and

THE HONORABLE MEMBERS

Sangguniang Bayan

Capoocan, Leyte

Gentlemen and Ladies:

Respectfully submitting to this august body the proposed CY 2026 Annual General Fund Budget of LGU-Capoocan, Leyte amounting to **Two Hundred Forty-Three Million Eight Hundred Fifty-Nine Thousand Five Hundred Sixty-Eight pesos only (Php243,859,568.00)**.

I am declaring the same as urgent, and I pray for your immediate and fast action on the matter.

A. INTRODUCTION

On the surface, the amount provided as the LGU share of the NTA of **Php235,859,568.00** seems enough for the needs of our municipality, but such is not the case considering the requirements of the population and the additional offices and plantilla positions vis-a-vis the full devolution. The unit heads and elected officials had a hard time balancing the proposed budget, and needed three meetings to collaboratively decide on what the final draft would look like.

However, it is important to note that even during the difficult times which we experienced in crafting the budget, we ensured that the process was open to the public through the representatives of the private sector who diligently attended all our meetings and provided valuable inputs on many occasions which made the budget a product of collaborative efforts of different sectors through their membership in the Municipal Development Council.

B. GOALS AND OBJECTIVES

For 2026, the municipality expects to gradually improve its financial position with the start of the operation of the Energy Development Corporation (EDC) exploitation of our natural geothermal resources for conversion unto electricity, resulting not only in financial windfall but to a dominant role for the LGU in the energy sector.

We also expect this to be the spark that will ignite the realization of our battle cry during the last election - H.E.L.P E.R.I.C.;

H - Health: Accessible and quality health care for every Capoocanon.

E - Employment: Creating meaningful jobs and training opportunities.

L - Livelihood: Supporting farmers, fisherfolk, small business and entrepreneurs.

P - Program for the Aged: Protecting the dignity and well-being of our senior citizens.

E - Education: Ensuring access to quality education for all learners.

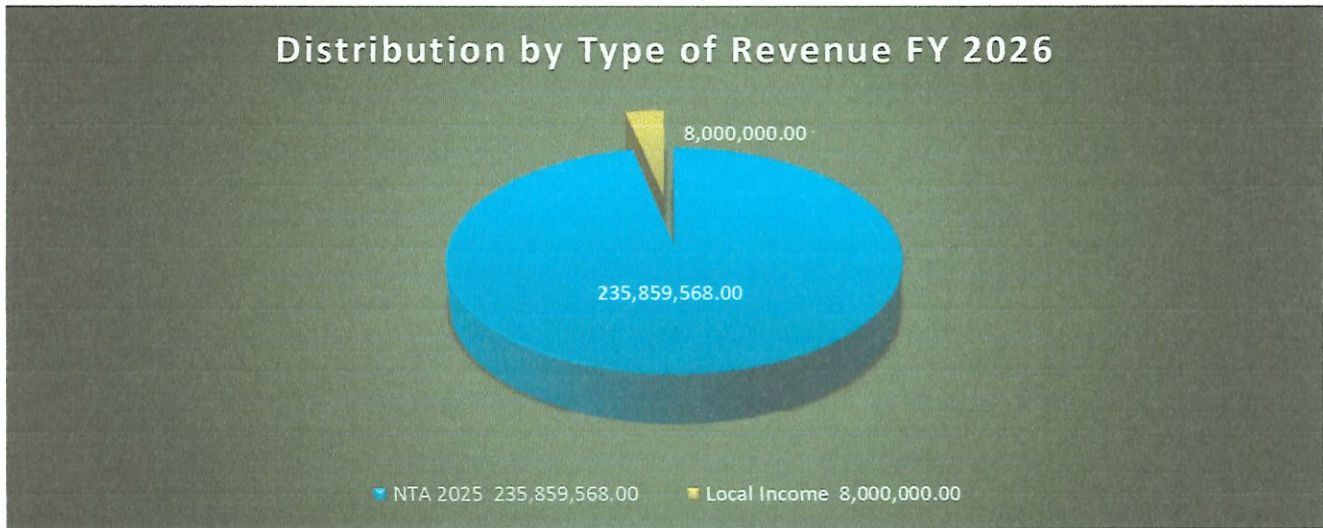
R - Religious Freedom: Upholding respect and harmony among all faiths.

I - Infrastructures: Advancing roads, drainage, public facilities, water systems, etc.

C - Comprehensive Development: A balanced approach to progress - social, economic, and environmental.

This is the current metamorphosis of the previous E.R.I.C (Educational Relief for Indigent Capoocanons). At present E.R.I.C. means Educational Relief for Interested Capoocanons to embrace not just those in need, but all who are eager to learn.

Exhibit 1



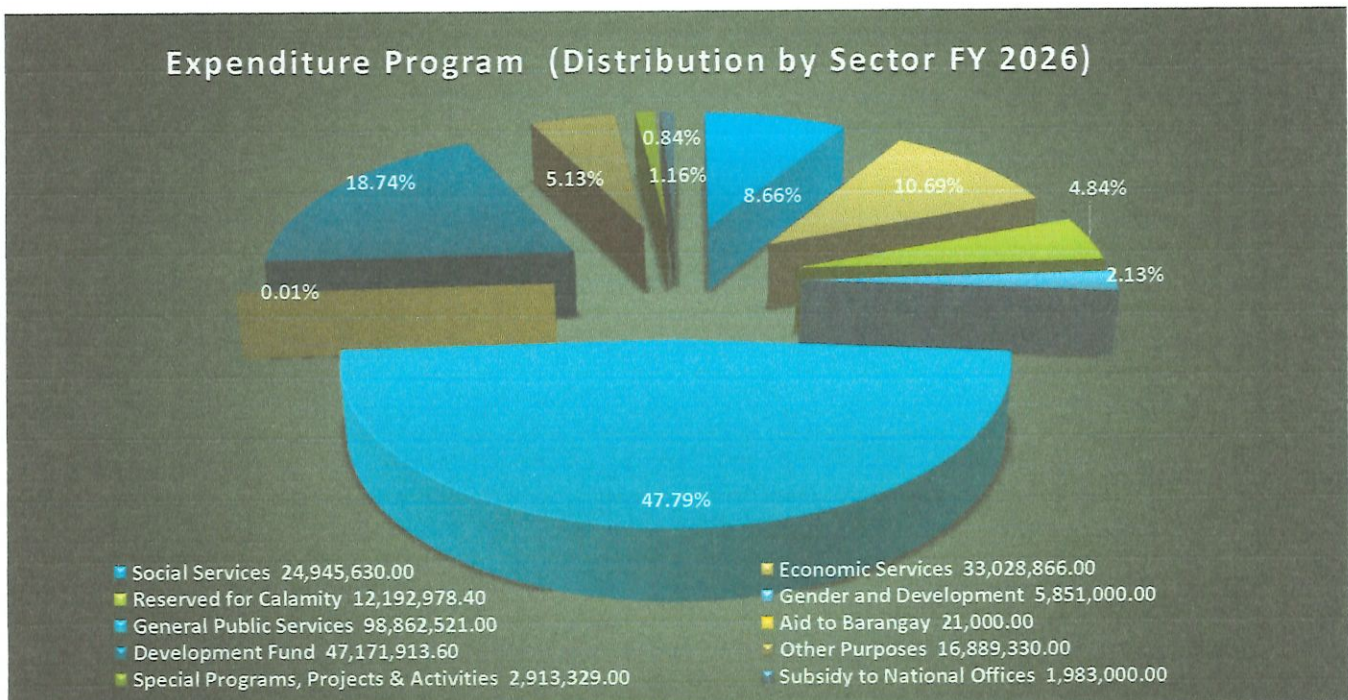
C. FISCAL POLICIES

The National Government's priorities in the NTA utilization, including:

- 1) 20% Development Fund (Section 17 (g) of RA No. 7160 and DOF-DILG JMC No. 1);
- 2) 5% LDRRM Fund (Section 21 of RA No. 10121 and NDRRMC-DBM-DILG JMC No. 2013-1);
- 3) Aid to Barangay (Section 324 of RA No. 7160);
- 4) GAD Program (RA No. 7192, RA No. 9710 and PWC-DILG-DBM-NEDA JMC No. 2016-06);
- 5) SC and PWD (RA No. 9994, RA No. 9442);
- 6) HIV/AIDS Prevention and Care Services (RA No. 11166); and
- 7) Local Council for the Protection of Children (RA No. 9344).

You will notice that ingrained in these 7 points are programs, projects and activities catering to the following: (a.) 20% Development Fund (DF); (b.) 5% Municipal Disaster Risk Reduction and Management Fund (MDRRMF); (c.) Aid to Barangays; (d.) Gender and Development Fund (GADF); (e) Senior Citizen (SC) & Person with Disability (PWD) Funds; (d.) Municipal Council for the Protection of Children (MCPC) Fund; (g.) Anti-AIDS Campaign; and other priority PPAs of the National Government (Exhibit 2). This is further shown in Exhibit 2 which shows a sector by sector allocation.

Exhibit 2



D. DISTRIBUTION BY MAJOR EXPENSE CLASS

Personnel Services (PS)

The total expenditures for PS for the budget year amounts to P102,302,988.00 inclusive of the provision for 2nd Tranche increase of the Salary Standardization Law. Total PS accounts for 41.95% of the LGU budget.

Maintenance and Other Operating Expenses (MOOE)

The amount of P68,838,688.00 has been set aside for MOOE, representing 28.23% of the budget.

Capital Outlay (CO)

Expenditures for Capital Outlay will amount to P13,332,000.00 or 5.47% of the total appropriations.

Other Purposes

The amount of P59,385,892.00 or 24.35% is set aside for Development Fund, Disaster Risk Reduction & Management Fund and Aid to Barangays.

CONCLUSION

Submitted together with this Message are the Local Expenditure Program, Plantilla of Personnel, approved Annual Investment Program and other supporting schedules. Gentlemen and Ladies of the Sanggunian, this budget proposal manifests our determination to lay a strong foundation for a greater and progressive municipality. Let us join our hands together as we go about our mission of providing a brighter future for our constituents.

HELP ERIC has never been about political slogan. It is about people; it is about you; and as we write the next chapter of our town's history together. May I solicit your continued trust, cooperation and unity. Let us continue what we have started, let us build on what we have achieved and let us dream even bigger-for our youth, for our elders and for the generations to come.

Let us get ready for the great leap forward in 2026!

Very truly yours,


FEDERICO M. CAROLINO, SR.
Municipal Mayor

BUDGET OF EXPENDITURES AND SOURCES OF FINANCING
Municipality of Capoccan

General Fund

Particulars (1)	Account Code (2)	Income Classification (3)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2024			Budget Year (Proposed) (8)
				First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	Total (7)	
I. Beginning Cash Balance							
II. Receipts:							
A. Local Sources							
1. Tax Revenue							
Individual and Corporation							
i. Community Tax			304,293.89	225,782.10	124,217.90	350,000.00	350,000.00
ii. Corporation					20,000.00	20,000.00	20,000.00
Real Property Tax (RPT)							
i. Basic PRT			757,851.36	690,281.08	108,080.59	798,361.67	1,000,000.00
ii. Discount on RPT-Basic			98,361.68	98,361.67	29,530.17	127,891.84	
Goods and Services							
i. Business Tax			1,898,905.68	1,824,951.14	-	1,824,951.14	2,000,000.00
ii. Tax on Sand, Gravel and Other Quarry Products			132,000.00				
iii. Franchise Tax			157,700.00	142,200.00	57,800.00	200,000.00	200,000.00
Fines and Penalties							
i. Property Tax			95,099.27	64,579.03	-	64,579.03	60,000.00
Total Tax Revenue			3,247,488.52	2,849,431.68	280,568.32	3,130,000.00	3,630,000.00
2. Non-Tax Revenue (Service and Business Income)							
a. Service Income							
Permit Fees			1,366,358.66	1,065,050.98	434,949.02	1,500,000.00	2,000,000.00
Registration Fee			45,315.00	26,315.00	73,685.00	100,000.00	100,000.00
Clearance and Certification Fees			685,260.58	431,073.31	168,926.69	600,000.00	600,000.00
b. Business Income							
Rent Income			389,753.09	219,623.52	80,376.48	300,000.00	300,000.00
Receipt from Market Operations			132,280.00	74,590.00	75,410.00	150,000.00	150,000.00
Receipt from Cemetery Operations			406,430.00	101,430.00	-	101,430.00	100,000.00
Interest Income			45,052.17	22,489.67	11,729.45	34,219.12	20,000.00
c. Miscellaneous Income							
Miscellaneous Income			359,939.59	84,350.88	-	84,350.88	100,000.00
Total Non-Tax Revenue			3,430,389.09	2,024,923.36	845,076.64	2,870,000.00	3,370,000.00
Total Local Sources			6,677,877.61	4,874,355.04	1,125,644.96	6,000,000.00	8,000,000.00

Particulars (1)	Account Code (2)	Income Classification (3)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2024			Budget Year (Proposed) (8)
				First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	Total (7)	
B. External Sources			173,170,014.00	102,864,193.50	102,864,193.50	205,728,387.00	235,859,568.00
1. Share from National Tax Allotment (NTA)			179,847,891.61	107,738,548.54	103,989,838.46	211,728,387.00	243,859,568.00
Total Receipts (I-II)							
III. Expenditures							
Personal Services (PS)							
Salaries & Wages	5-01-01		43,736,396.04	23,800,812.07	26,726,401.21	50,527,213.28	57,233,820.00
Salaries & Wages (Regular)	5-01-01-010		5,569,568.99	2,770,373.38	3,630,858.62	6,401,232.00	7,025,244.00
Salaries & Wages (Casual)	5-01-01-020		4,478,272.74	2,294,377.68	2,898,622.32	5,193,000.00	5,280,000.00
PERA	5-01-02-010		2,018,079.54	839,156.25	1,334,343.75	2,173,500.00	2,119,500.00
Representation Allowance (RA)	5-01-02-020		2,018,079.54	839,156.25	1,334,343.75	2,173,500.00	2,119,500.00
Transportation Allowance (TA)	5-01-02-030		1,333,000.00	1,295,000.00	182,000.00	1,477,000.00	1,540,000.00
Clothing Allowance	5-01-02-040		183,259.08	73,100.00	142,900.00	216,000.00	216,000.00
Subsistence & Quarters Allowance	5-01-02-050		16,017.63	6,432.44	15,167.56	21,600.00	21,600.00
Laundry Allowance	5-01-02-060		-	-	-	-	-
Quarters Allowance	5-01-02-070		-	5,000.00	-	5,000.00	1,100,000.00
Productivity Enhancement Incentive	5-01-02-080		279,700.00	-	-	-	260,988.00
Honoraria	5-01-02-100		901,925.85	420,936.68	588,672.32	1,009,609.00	1,173,541.00
Hazard Pay	5-01-02-110		280,000.00	-	-	-	-
Longevity Pay	5-01-02-120		-	-	-	-	-
Overtime & Night Pay	5-01-02-130		-	-	182,000.00	182,000.00	4,000.00
Mid-Year Bonus	5-01-02-140		4,087,110.00	4,425,872.00	116,492.00	4,542,364.00	5,354,922.00
Year End Bonus	5-01-02-140		4,077,765.00	28,810.00	4,856,734.00	4,885,544.00	5,354,922.00
Cash Gift	5-01-02-150		905,000.00	5,000.00	1,050,000.00	1,055,000.00	1,100,000.00
Personnel Benefit Contributions	5-01-03		-	-	-	-	-
Life & Retirement Ins. Cont.	5-01-03-010		5,750,165.30	2,523,740.98	4,313,175.02	6,836,916.00	7,711,092.00
Pag-ibig Contribution	5-01-03-020		425,200.00	194,600.00	311,800.00	506,400.00	528,000.00
PHILHEALTH Contribution	5-01-03-030		1,202,959.11	540,377.21	2,467,104.79	3,007,482.00	1,595,859.00
ECC Contribution	5-01-03-040		218,875.72	95,195.00	158,005.00	253,200.00	264,000.00
Other Personnel Benefits	5-01-04		-	-	-	-	-
Terminal Leave Benefits	5-01-04-030		3,192,512.95	1,108,750.57	32,809.43	1,141,560.00	2,300,000.00
Other Personnel Benefits (CNA)	5-01-04-990		1,001,500.00	-	1,050,000.00	1,050,000.00	-
Maintenance and Other Operating Expense (MOOE)							
Travelling Expenses	5-02-01		-	-	-	-	-
Travelling Expenses-Local	5-02-01-010		4,891,556.84	2,099,930.68	2,006,649.32	4,106,580.00	3,441,300.00
Training & Scholarship Expenses	5-02-02		-	-	-	-	-
Training Expenses	5-02-02-010		4,472,268.12	2,121,560.00	5,338,540.00	7,460,100.00	4,404,500.00
Scholarship Grants/Expenses	5-02-02-020		874,000.00	383,000.00	817,000.00	1,200,000.00	2,000,000.00
Supplies & Materials Expenses	5-02-03		-	-	-	-	-
Office Supplies Expenses	5-02-03-010		2,734,143.03	1,152,068.38	967,239.62	2,119,298.00	1,322,420.00
Accountable Forms	5-02-03-020		209,480.00	175,575.00	74,425.00	250,000.00	100,000.00
Non-Accountable Forms	5-02-03-030		-	-	20,000.00	20,000.00	40,000.00
Animal/Zoological Expenses	5-02-03-040		49,870.00	57,994.00	2,006.00	60,000.00	-
Food Supplies Expenses	5-02-03-050		-	-	100,000.00	100,000.00	-

Particulars (1)	Account Code (2)	Income Classification (3)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2024			Budget Year (Proposed) (8)
				First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	Total (7)	
Drugs and Medicines Expenses	5-02-03-070		1,371,541.16	1,667,826.95	2,173.05	1,670,000.00	1,000,000.00
Medical, Dental and Laboratory Supplies	5-02-03-080		150,550.00	-	285,000.00	285,000.00	-
Fuel, Oil and Lubricants Expenses	5-02-03-090		2,072,566.65	860,633.07	1,382,566.93	2,243,200.00	2,055,000.00
Agricultural and Marine Supplies Expenses	5-02-03-100		24,100.00	120,400.00	17,600.00	138,000.00	-
Semi-Expendable Machineries & Equipment	5-02-03-210		-	-	-	-	597,000.00
Semi-Expendable Furnitures & Fixtures	5-02-03-220		-	-	-	-	1,204,000.00
Other Supplies and Materials Expenses	5-02-03-990		2,000,575.65	351,487.94	2,166,512.06	2,518,000.00	789,589.00
Utility Expenses	5-02-04		-	-	-	-	-
Water Expenses	5-02-04-010		-	-	10,000.00	10,000.00	5,000.00
Electricity Expenses	5-02-04-020		3,910,677.18	2,643,378.76	1,856,621.24	4,500,000.00	4,400,000.00
Communication Expenses	5-02-05		-	-	-	-	-
Postage and Courier Services	5-02-05-010		-	-	5,000.00	5,000.00	3,000.00
Telephone Expenses	5-02-05-020		2,270,178.00	335,160.00	792,840.00	1,128,000.00	900,000.00
Internet Subscription Expenses	5-02-05-030		655,214.35	267,582.35	536,417.65	804,000.00	433,200.00
Awards/Rewards and Prizes	5-02-06		-	-	-	-	-
Awards/Rewards Expenses	5-02-06-010		5,000.00	-	40,000.00	40,000.00	1,000.00
Prizes	5-02-06-020		1,526,400.00	231,000.00	1,104,000.00	1,335,000.00	155,000.00
Confidential, Intelligence and Extraordinary Expenses	5-02-10		-	-	-	-	-
Confidential Fund	5-02-10-010		-	-	100,000.00	100,000.00	100,000.00
Professional Services	5-02-11		-	-	-	-	-
Auditing Services	5-02-11-020		168,915.04	45,070.85	54,929.15	100,000.00	100,000.00
Other Professional Services	5-02-11-990		3,159,078.48	787,680.54	1,823,519.46	2,611,200.00	1,191,300.00
General Services	5-02-12		-	-	-	-	-
Other General Services	5-02-12-990		11,512,393.44	5,610,087.24	8,004,612.76	13,614,700.00	12,428,420.00
Repairs and Maintenance	5-02-13		-	-	-	-	-
Rep. & Main. Infrastructure Assets	5-02-13-030		159,817.00	-	300,000.00	300,000.00	500,000.00
Rep. & Main. Buildings and Other Structures	5-02-13-040		58,068.00	31,368.00	123,632.00	155,000.00	75,000.00
Rep. & Main. Machineries & Equipment	5-02-13-050		20,070.00	5,000.00	348,500.00	353,500.00	244,000.00
Rep. & Main. Transportation Equipment	5-02-13-060		718,897.59	76,360.67	864,639.33	941,000.00	248,000.00
Rep. & Main. Furniture & Fixtures	5-02-13-070		-	-	67,000.00	67,000.00	57,000.00
Financial Assistance	5-02-14		-	-	-	-	-
Subsidy to NGAs	5-02-14-020		10,616.97	-	50,000.00	50,000.00	50,000.00
Subsidy to Other LGU	5-02-14-030		-	-	421,000.00	421,000.00	-
Subsidy- Others	5-02-14-040		112,000.00	-	105,000.00	105,000.00	-
Taxes, Insurance Premiums and Other Fees	5-02-16		-	-	-	-	-
Taxes, Duties and Licenses	5-02-16-010		73,715.00	8,379.06	89,620.94	98,000.00	113,000.00
Fidelity Bond Premiums	5-02-16-020		181,875.00	-	275,000.00	275,000.00	275,000.00
Insurance Expenses	5-02-16-030		119,281.24	56,030.82	51,969.18	108,000.00	203,000.00
Other Maintenance and Operating Expenses	5-02-99		-	-	-	-	-
Printing & Publication Expenses	5-02-99-020		119,090.00	3,389.00	789,611.00	793,000.00	746,000.00
Bank Charges	5-02-99-030		-	-	-	-	30,000.00

Particulars (1)	Account Code (2)	Income Classification (3)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2024			Budget Year (Proposed) (8)
				First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	Total (7)	
Transportation and Delivery Expenses	5-02-99-040		-	-	5,000.00	5,000.00	-
Rent Expenses	5-02-99-050		1,302,617.06	715,000.00	524,000.00	1,239,000.00	262,000.00
Membership Dues and Contribution to Organization	5-02-99-060		42,250.00	40,000.00	275,000.00	315,000.00	305,000.00
Subscription Expenses	5-02-99-070		-	-	5,000.00	5,000.00	-
Donations	5-02-99-080		1,655,700.00	1,254,600.00	315,400.00	1,570,000.00	100,000.00
Other Maintenance and Operating Expenses	5-02-99-990		3,133,696.89	1,236,727.91	3,030,322.09	4,267,050.00	1,375,700.00
Capital Outlays (CO)							
Property, Plant & Equipment	01-07						
Land Improvement	01-07-02						
Land Improvement	01-07-02-010		-	-	-	-	2,500,000.00
Infrastructure Assets	01-07-03		-	-	-	-	
Power Supply System	01-07-03-030		-	-	-	-	1,500,000.00
Building and Other Structure	01-07-04						
Building	01-07-04-010		239,615.00	-	-	2,230,600.00	4,100,000.00
Other Structures	01-07-04-990		598,859.10	-	-	300,000.00	-
Machinery and Equipment	01-07-05						
Office Equipment	01-07-05-020		148,200.00	148,750.00	711,250.00	860,000.00	770,000.00
Info. & Com. Technology Equipment	01-07-05-030		366,353.79	70,000.00	1,675,000.00	1,745,000.00	2,650,000.00
Marine and Fishery Equipment	01-07-05-050		-	-	-	-	52,000.00
Sports Equipment	01-07-05-130		-	-	200,000.00	200,000.00	-
Other Machineries & Equipment	01-07-05-990		384,999.99	178,500.00	1,911,500.00	2,090,000.00	60,000.00
Transportation Equipments	01-07-06						
Motor Vehicles	01-07-06-110		187,700.00	-	1,058,000.00	1,058,000.00	100,000.00
Furniture, Fixtures and Books	01-07-07						
Furniture and Fixtures	01-07-07-010		98,500.00	-	355,000.00	355,000.00	-
Mandatory & Special Purpose Appropriation (SPA)							
20% DF			33,544,277.15	19,935,794.70	21,209,883.30	41,145,678.00	47,171,913.60
GAD Fund			2,789,297.01	2,348,297.48	3,685,702.52	6,034,000.00	5,851,000.00
5% MDRRM Fund			6,076,644.71	4,385,861.00	6,165,700.77	10,551,561.77	12,192,978.40
1% PWD Fund			455,483.19	154,049.60	635,950.40	790,000.00	591,116.00
1% MCPC Fund			1,595,438.56	355,337.19	944,662.81	1,300,000.00	2,322,213.00
Aid to Barangays			464,000.00	-	21,000.00	21,000.00	21,000.00
Special Bodies			51,882.00	21,150.00	118,850.00	140,000.00	140,000.00
BAC			399,919.52	118,210.88	29,789.12	148,000.00	198,000.00
E-LGU			27,305.41	11,602.25	370,897.75	382,500.00	358,000.00
Integrated & Protective Services to Include Anti-Drug Abuse PPAs			18,000.00	-	140,750.00	140,750.00	122,750.00
Ecological Solid Waste Management Program			1,327,364.73	568,929.59	1,011,070.41	1,580,000.00	2,383,000.00
Internal Audit Service			-	61,691.48	238,308.52	300,000.00	440,600.00
Support Services to Nutrition Program			409,756.08	123,536.00	1,267,064.00	1,390,600.00	693,200.00
PPAs Supportive of Mun. Development Planning & Energy Efficiency & Conservation Program			373,761.99	127,801.79	288,298.21	416,100.00	1,180,600.00
Support Services to Population Devt. Program			897,738.31	229,987.25	168,012.75	398,000.00	402,320.00
PPAs Food Security							308,000.00

Particulars (1)	Account Code (2)	Income Classification (3)	Past Year 2024 (Actual) (4)	CURRENT YEAR 2024			Budget Year (Proposed) (8)
				First Sem. (Actual) (5)	Second Sem. (Estimate) (6)	Total (7)	
KALAHI-CIDDS PROGRAM			1,060,046.96	94,389.80	505,610.20	600,000.00	1,841,240.00
Office of the Building Official and Motorpool Assistance to Individuals in Crisis Situation (AICS) Program			1,712,345.47	488,531.36	982,468.64	1,471,000.00	1,570,000.00
COMMUNITY BASED MONITORING SYSTEM							500,000.00
LEIPO			70,715.76	3,750.00	412,470.00	416,220.00	416,220.00
Peace & Order				17,511.40		340,000.00	350,000.00
Supply Office						236,750.00	170,000.00
Business Permit and Licensing Services (BPLO)			113,160.20	32,969.35	117,030.65	150,000.00	150,000.00
Capoocan Public Market Operations			140,773.74	163,369.40	169,630.60	333,000.00	573,000.00
Municipal Library & Tech4Ed Program			321,238.70	89,506.24	239,493.76	329,000.00	394,000.00
Water Sanitation & Hygiene Program			14,234.00	54,547.40	11,452.60	66,000.00	100,000.00
Municipal Epidemiology Surveillance Unit			297,489.48	135,901.58	226,878.42	362,780.00	578,000.00
Support Services to Socio-Cultural Program							145,000.00
Health System Support Program							4,316,000.00
Support Services to NGAs							1,107,000.00
Judiciary							
MLGOO			312,000.00	102,000.00	240,000.00	342,000.00	372,000.00
COMELEC			284,066.38	54,882.06	232,117.94	287,000.00	338,000.00
DAR			54,000.00	8,000.00	46,000.00	54,000.00	54,000.00
Post Office			24,000.00	19,918.26	34,081.74	54,000.00	60,000.00
BIR			24,000.00		36,000.00	36,000.00	36,000.00
BFP			18,000.00	6,000.00	12,000.00	18,000.00	18,000.00
PNP			409,543.15	100,960.49	201,039.51	302,000.00	359,000.00
BUMP			183,997.75	48,363.57	212,636.43		222,000.00
TRAFFIC MANAGEMENT							24,000.00
Total Expenditures			190,620,298.32	93,864,071.85	135,665,216.20	229,268,288.05	243,859,568.00
IV. Ending Balance (I=II)-III			(10,772,406.71)	13,874,476.69	(31,675,377.74)	(17,539,901.05)	-

We hereby certify that the information presented above are true and correct. We further certify that the foregoing estimated receipts are reasonably projected as collectible for the budget year.

As to the actual income only.


BENITO C. PROCIA
Mun. Planning & Dev't. Coor.


PIO ANTONIO M. BORREL
Mun. Budget Officer


RA P. NIEGAS
Municipal Treasurer


ERWIN P. DELA CRUZ
Municipal Accountant

Approved by:

FEDERICO H. CAROLINO, SR.
Municipal Mayor

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

Office/Department : OFFICE OF THE MUNICIPAL MAYOR
 Function : EXECUTIVE SERVICES
 Project/Activity : GENERAL PUBLIC SERVICES
 Fund/Special Account : General Fund

Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)		Total (6)	Budget Year 2026 Estimate (7)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)		
1.0 Current Operating Expenditures						
1.1 Personnel Services						
Salaries & Wages	5-01					
Salaries & Wages (Regular)	5-01-01-01	3,014,765.81	1,743,502.00	1,877,376.00	3,620,878.00	3,582,444.00
Salaries & Wages (Casual)	5-01-01-02	2,002,655.19	995,940.54	1,219,211.46	2,215,152.00	2,681,484.00
PERA	5-01-02-01	603,500.00	306,000.00	366,000.00	672,000.00	720,000.00
Representation Allowance (RA)	5-01-02-02	88,312.50	37,500.00	52,500.00	90,000.00	90,000.00
Transportation Allowance (TA)	5-01-02-03	88,312.50	37,500.00	52,500.00	90,000.00	90,000.00
Clothing Allowance	5-01-02-04	180,000.00	182,000.00	14,000.00	196,000.00	210,000.00
Productivity Enhancement Incentive	5-01-02-08	-	-	-	-	150,000.00
Overtime & Night Pay	5-01-02-13	-	-	180,000.00	180,000.00	2,000.00
Mid-Year Bonus	5-01-02-14	415,292.00	467,281.00	428.00	467,709.00	521,994.00
Year End Bonus	5-01-02-14	425,188.00	-	515,709.00	515,709.00	521,994.00
Cash Gift	5-01-02-15	125,000.00	-	140,000.00	140,000.00	150,000.00
Other Bonuses & Allowances	5-01-02-99	400,000.00	-	-	-	-
Personnel Benefit Contributions	5-01-03	-	-	-	-	-
Life & Retirement Ins. Cont.	5-01-03-01	617,260.47	287,277.35	427,366.65	714,644.00	751,672.00
Pag-ibig Contribution	5-01-03-02	57,600.00	25,600.00	41,600.00	67,200.00	72,000.00
PHILHEALTH Contribution	5-01-03-03	129,107.35	58,077.85	95,256.15	153,334.00	152,562.00
ECC Contribution	5-01-03-04	29,622.50	12,900.00	20,700.00	33,600.00	36,000.00
Other Personnel Benefits	5-01-04	-	-	-	-	-
Terminal Leave Benefits	5-01-04-03	2,795,691.00	115,597.20	25,962.80	141,560.00	1,700,000.00
Other Personnel Benefits (CNA)	5-01-04-99	125,000.00	-	140,000.00	140,000.00	-
TOTAL PERSONNEL SERVICES		11,097,307.32	4,269,175.94	5,168,610.06	9,437,786.00	11,432,150.00
1.2 Maintenance & Other Operating Expenses						
Travelling Expenses	5-02-01					
Travelling Expenses-Local	5-02-01-01	332,829.95	112,824.17	37,175.83	150,000.00	150,000.00
Training & Scholarship Expenses	5-02-02	-	-	-	-	-
Training Expenses	5-02-02-01	158,500.00	74,400.00	75,600.00	150,000.00	150,000.00
Supplies & Materials Expenses	5-02-03	-	-	-	-	-
Office Supplies Expenses	5-02-03-01	54,431.57	68,158.20	31,841.80	100,000.00	80,000.00
Drugs and Medicines Expenses	5-02-03-07	781,816.50	999,149.95	850.05	1,000,000.00	1,000,000.00

Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)		Budget Year 2026 Estimate (7)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	
			Total (6)		
Fuel, Oil and Lubricants Expenses	5-02-03-090	1,472,932.78	511,885.98	688,114.02	1,200,000.00
Semi-Expendable Machineries & Equipment	5-02-03-210	-	-	-	50,000.00
Semi-Expendable Furnitures & Fixtures	5-02-03-220	-	-	-	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	128,077.90	6,854.00	155,446.00	80,000.00
Utility Expenses	5-02-04	-	-	-	-
Water Expenses	5-02-04-010	-	-	10,000.00	5,000.00
Electricity Expenses	5-02-04-020	3,910,677.18	2,643,378.76	1,866,621.24	4,400,000.00
Communication Expenses	5-02-05	-	-	-	-
Postage and Courier Services	5-02-05-010	-	-	5,000.00	3,000.00
Telephone Expenses	5-02-05-020	188,000.00	22,000.00	44,000.00	60,000.00
Internet Subscription Expenses	5-02-05-030	49,976.44	9,183.00	8,817.00	15,600.00
Confidential, Intelligence and Extraordinary Expenses	5-02-10	-	-	-	-
Confidential Fund	5-02-10-010	-	-	100,000.00	100,000.00
Professional Services	5-02-11	-	-	-	-
Auditing Services	5-02-11-020	168,915.04	45,070.85	54,929.15	100,000.00
Other Professional Services	5-02-11-990	-	-	435,000.00	540,000.00
General Services	5-02-12	-	-	-	-
Other General Services	5-02-12-990	2,351,801.42	1,395,445.05	1,104,554.95	3,404,000.00
Repairs and Maintenance	5-02-13	-	-	-	-
Rep. & Main. Infrastructure Assets	5-02-13-030	29,405.00	-	-	-
Rep. & Main. Buildings and Other Structures	5-02-13-040	14,950.00	18,698.00	1,302.00	20,000.00
Rep. & Main. Machineries & Equipment	5-02-13-050	19,120.00	-	40,000.00	20,000.00
Rep. & Main. Transportation Equipment	5-02-13-060	-	-	20,000.00	20,000.00
Rep. & Main. Furniture & Fixtures	5-02-13-070	-	-	20,000.00	20,000.00
Financial Assistance	5-02-14	-	-	-	-
Subsidy to NGAs	5-02-14-020	-	-	-	50,000.00
Subsidy- Others	5-02-14-040	40,000.00	-	5,000.00	-
Taxes, Insurance Premiums and Other Fees	5-02-16	-	-	-	-
Taxes, Duties and Licenses	5-02-16-010	40,350.00	-	25,000.00	100,000.00
Fidelity Bond Premiums	5-02-16-020	60,000.00	-	110,000.00	100,000.00
Insurance Expenses	5-02-16-030	58,556.26	-	45,000.00	200,000.00
Other Maintenance and Operating Expenses	5-02-99	-	-	-	-
Rent Expenses	5-02-99-050	2,800.00	-	110,000.00	80,000.00
Membership Dues and Contribution to Organization	5-02-99-060	-	-	80,000.00	100,000.00
Donations (PhilHealth)	5-02-99-080	859,000.00	-	-	-
Other Maintenance and Operating Expenses	5-02-99-990	448,809.00	27,400.00	322,600.00	400,000.00
TOTAL MOOE		11,170,949.04	5,934,447.96	5,386,852.04	12,497,600.00
TOTAL CURRENT OPERATING EXP.		22,268,256.36	10,203,623.90	10,555,462.10	23,929,750.00

Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)		Budget Year 2026 Estimate (7)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	
			Total (6)		
2.0 Capital Outlay					
Land Improvement	01-07-02	-	-	-	-
Land Improvement	01-07-02-010	-	-	-	2,500,000.00
Infrastructure Assets	01-07-03	-	-	-	-
Power Supply System	01-07-03-030	-	-	-	1,500,000.00
Building and Other Structure	01-07-04	-	-	-	-
Building	01-07-04-010	-	-	1,500,000.00	2,500,000.00
Other Structures	01-07-04-990	-	-	300,000.00	-
Machinery and Equipment	01-07-05	-	-	-	-
Office Equipment	01-07-05-020	98,200.00	-	350,000.00	-
Info. & Com. Technology Equipment	01-07-05-030	71,970.00	-	1,070,000.00	-
Other Machineries & Equipment	01-07-05-990	-	178,500.00	1,821,500.00	-
TOTAL CAPITAL OUTLAY		170,170.00	178,500.00	5,041,500.00	7,500,000.00
3.0 Mandatory & Special Purpose Appropriation (SPA)					
20% Development Fund					
Supply and Property Management Services					
Travelling Expenses	5-02-01-010	33,544,277.15	19,935,794.70	21,209,883.30	47,171,913.60
Training Expense	5-02-02-010	7,405.00	-	15,000.00	20,000.00
Office Supplies	5-02-03-010	6,000.00	-	10,000.00	15,000.00
Semi-Expendable Machineries & Equipment	5-02-03-210	29,535.00	16,822.00	3,178.00	10,000.00
Semi-Expendable Furnitures & Fixtures	5-02-03-220	-	-	-	1,000.00
Other Supplies	5-02-03-990	580.00	979.00	2,021.00	1,000.00
Other General Services	5-02-12-990	68,930.20	15,168.35	79,831.65	1,000.00
Rep. & Main. Machineries & Equipment	5-02-13-050	-	-	-	90,000.00
Printing & Publication Expenses	5-02-99-010	710.00	-	2,000.00	5,000.00
Rent Expenses	5-02-99-050	-	-	5,000.00	5,000.00
Other MOOE	5-02-99-990	-	-	-	2,000.00
Total Supply and Property Management Services		113,160.20	32,969.35	117,030.65	150,000.00
Business Permit and Licensing Services (BPLO)					
Travelling Expense	5-02-01-010	57,234.78	3,390.00	46,610.00	70,000.00
Training Expenses	5-02-02-010	-	-	30,000.00	40,000.00
Office Supplies	5-02-03-010	11,849.00	8,729.42	11,270.58	30,000.00
Accountable Forms	5-02-03-020	-	131,000.00	-	200,000.00
Fuel, Oil and Lubricants Expenses	5-02-03-090	-	-	40,000.00	7,000.00
Semi-Expendable Machineries & Equipment	5-02-03-210	-	-	24,000.00	-
Semi-Expendable Furnitures & Fixtures	5-02-03-220	-	-	1,000.00	28,000.00
Other Supplies	5-02-03-990	1,190.00	1,000.00	1,000.00	5,000.00
Telephone Expense	5-02-05-020	44,000.00	6,000.00	12,000.00	18,000.00
Internet Expense	5-02-12-990	26,499.96	13,249.98	4,750.02	28,000.00

Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)		Budget Year 2026 Estimate (7)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	
			Total (6)		
Other General Services	5-02-03-100	-	-	-	95,000.00
Other MOOE	5-02-99-990	-	-	-	52,000.00
Total BUSINESS PERMIT AND LICENSING SERVICES (BPLO)		140,773.74	163,369.40	169,630.60	573,000.00
Support Services to Bids and Award Committee (BAC)					
Honoraria	5-01-02-100	279,700.00	-	-	-
Travelling Expense	5-02-01-010	39,560.00	18,870.00	10,430.00	40,000.00
Training Expense	5-02-02-010	18,000.00	50,400.00	100.00	20,000.00
Office Supplies	5-02-03-010	32,705.00	41,439.76	8,560.24	50,000.00
Other Supplies Expenses	5-02-03-010	12,450.00	-	200.00	20,000.00
Other General Services	5-02-03-100	17,504.52	7,501.12	10,498.88	50,000.00
Internet Expense	5-02-12-990	399,919.52	118,210.88	29,789.12	18,000.00
Total Support Services to Bids and Award Committee (BAC)		399,919.52	118,210.88	29,789.12	196,000.00
Support Services to Local Special Bodies Mobilization Program					
Office Supplies	5-02-03-010	-	-	20,000.00	20,000.00
Other MOOE	5-02-99-990	51,882.00	21,150.00	98,850.00	120,000.00
Total Support Services to Local Special Bodies Mobilization Program		51,882.00	21,150.00	118,850.00	140,000.00
Aid to Barangays					
Subsidy to LGU	5-02-14-030	464,000.00	-	21,000.00	21,000.00
Total Aid to Barangays		464,000.00	-	21,000.00	21,000.00
Support Services to BJMP					
Other Professional Services	5-02-01-010	-	-	-	24,000.00
Total Support Services to BJMP		-	-	-	24,000.00
Support Services to PNP					
Travelling Expense	5-02-01-010	33,260.00	-	81,000.00	81,000.00
Office Supplies	5-02-03-010	21,940.00	22,718.70	3,281.30	26,000.00
Fuel, Oil & Lubricants	5-02-03-090	37,884.09	8,122.50	41,877.50	50,000.00
Other Supplies	5-02-03-990	3,000.00	-	5,000.00	5,000.00
Telephone Expense	5-02-05-020	48,000.00	-	18,000.00	18,000.00
Internet Expense	5-02-12-990	13,529.66	9,522.37	8,477.63	18,000.00
Other Professional Expense	5-02-11-990	24,000.00	8,000.00	16,000.00	24,000.00
Rep. & Main. Machineries & Equipment	5-02-13-050	-	-	39,000.00	39,000.00
Military, Police & Traffic Supplies Expenses	01-07-05-100	2,384.00	-	-	-
Total Support Services to PNP		183,997.75	48,363.57	212,636.43	222,000.00
Support Services to BFP					
Travelling Expense	5-02-01-010	8,510.00	-	26,000.00	26,000.00
Office Supplies	5-02-03-010	21,899.00	21,603.86	4,396.14	26,000.00
Fuel, Oil & Lubricants	5-02-03-090	39,962.35	8,141.35	51,858.65	60,000.00
Semi-Expendable Machineries & Equipment	5-02-03-210	-	3,000.00	12,000.00	30,000.00
Other Supplies	5-02-03-990	48,000.00	-	18,000.00	12,000.00
Telephone Expense	5-02-05-020	48,000.00	-	18,000.00	18,000.00

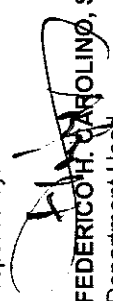
Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)		Budget Year 2026 Estimate (7)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	
		Total (6)			
Internet Expense	5-02-12-990	25,588.80	11,739.28	6,260.72	18,000.00
Prizes	5-02-06-020	10,000.00	15,000.00	-	15,000.00
Other Professional Expense	5-02-11-990	24,000.00	8,000.00	16,000.00	24,000.00
R&M Transportation Equipment	5-02-13-060	8,000.00	-	50,000.00	80,000.00
Other MOOE	5-02-99-990	32,083.00	33,476.00	16,524.00	50,000.00
Information & Communication Technology Equipment	01-07-05-30	102,000.00	-	-	-
Motor Vehicle	01-07-06-110	89,500.00	-	-	-
Total Support Services to BFP		409,543.15	100,960.49	201,039.51	359,000.00
Institutional Excellence Support Services to MLGOO					
Travelling Expense	5-02-01-010	61,537.78	2,060.00	47,940.00	70,000.00
Training Expense	5-02-02-010	7,140.00	-	-	-
Office Supplies	5-02-03-010	18,771.52	14,859.00	5,141.00	20,000.00
Semi-Expendable Machineries & Equipment	5-02-03-210	-	-	-	-
Semi-Expendable Furnitures & Fixtures	5-02-03-220	-	-	-	-
Other Supplies	5-02-03-990	-	-	9,000.00	9,000.00
Medical, Dental & Lab Supplies	5-02-03-080	-	-	10,000.00	10,000.00
Telephone Expense	5-02-05-020	48,000.00	-	24,000.00	24,000.00
Internet Expenses	5-02-05-030	8,618.08	9,963.06	8,036.94	18,000.00
Other Professional Expense	5-02-11-990	84,000.00	28,000.00	56,000.00	84,000.00
Rent Expense	5-02-99-050	1,000.00	-	12,000.00	12,000.00
Info. & Communication Equipment	01-07-05-030	54,999.00	-	60,000.00	60,000.00
Total Support Services to MLGOO		284,066.38	54,882.06	232,117.94	338,000.00
Integrated & Protective Services to Include Anti-Drug Abuse PPAs					
Training Expense	5-02-02-010	18,000.00	-	140,750.00	140,750.00
Insurance Expense	5-02-16-030	-	-	90,000.00	90,000.00
Other MOOE (Aid to Brgy. Tanods)	5-02-99-990	-	-	30,000.00	30,000.00
Total Integrated & Protective Services to Include Anti-Drug Abuse PPAs		18,000.00	-	260,750.00	122,750.00
Support Services to Judiciary and Prosecutorial Personnel					
Other Professional Services	5-02-11-990	312,000.00	102,000.00	240,000.00	372,000.00
Total Support Services to Judiciary		312,000.00	102,000.00	240,000.00	372,000.00
Support Services to Peace & Order					
Training Expense	5-02-02-010	-	-	236,750.00	170,000.00
Total Support Services to Peace & Order		-	-	236,750.00	170,000.00
Support Services to COMELEC					
Office Supplies	5-02-03-010	-	-	12,000.00	12,000.00
Telephone Expense	5-02-05-020	30,000.00	-	18,000.00	18,000.00
Other Professional Services	5-02-11-990	24,000.00	8,000.00	16,000.00	24,000.00
Total Support Services to COMELEC		54,000.00	8,000.00	46,000.00	54,000.00

Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)		Budget Year 2026 Estimate (7)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	
		Total (6)			
Agrarian Support Services					
Office Supplies	5-02-03-010	-	10,918.26	1,081.74	18,000.00
Telephone Expense	5-02-05-020	-	-	18,000.00	18,000.00
Other Professional Services	5-02-11-990	24,000.00	9,000.00	15,000.00	24,000.00
Total Support Services to Agrarian Reform Office		24,000.00	19,918.26	34,081.74	60,000.00
Support Services to BIR					
Other Professional Services	5-02-11-990	18,000.00	6,000.00	12,000.00	18,000.00
Total Support Services to BIR		18,000.00	6,000.00	12,000.00	18,000.00
Support Services to Post Office					
Telephone Expense	5-02-05-020	24,000.00	-	18,000.00	18,000.00
Other Professional Services	5-02-11-990	-	-	18,000.00	18,000.00
Total Support Services to Post Office		24,000.00	-	36,000.00	36,000.00
Municipal Library & Tech4Ed Program					
Travelling Expenses	5-02-01-010	-	39,876.00	2,124.00	50,000.00
Training Expense	5-02-02-010	-	4,800.00	200.00	10,000.00
Office Supplies	5-02-03-010	13,635.00	9,871.40	128.60	10,000.00
Textbook & Instructional Materials	5-02-03-110	-	-	-	1,000.00
Semi-Expendable Furnitures & Fixtures	5-02-03-220	-	-	-	15,000.00
Other Supplies	5-02-03-990	599.00	-	3,000.00	2,000.00
Internet Subscription Expenses	5-02-12-990	-	-	-	2,000.00
R&M Machineries & Equipment	5-02-13-050	-	-	1,000.00	3,000.00
Subscription Expense	5-02-99-070	-	-	5,000.00	10,000.00
Other Maintenance and Operating Expenses	5-02-99-990	-	-	-	2,000.00
Total Municipal Library/Tech4Ed Program		14,234.00	54,547.40	11,452.60	100,000.00
GAD Fund					
MOOE					
Travelling Expense	5-02-01-010	123,647.78	102,760.00	37,240.00	150,000.00
Training Expenses	5-02-02-010	452,500.00	667,600.00	388,400.00	640,000.00
Office Supplies	5-02-03-010	83,678.88	63,928.40	26,071.60	90,000.00
Drugs & Medicines	5-02-03-070	-	-	-	100,000.00
Fuel, Oil & Lubricants	5-02-03-090	16,858.20	10,203.96	29,796.04	40,000.00
Semi-Expendable Machineries & Equipment	5-02-03-210	-	-	-	80,000.00
Semi-Expendable Furnitures & Fixtures	5-02-03-220	141,072.00	103,508.00	416,492.00	127,000.00
Other Supplies	5-02-03-990	48,000.00	6,000.00	18,000.00	667,000.00
Telephone Expense	5-02-05-020	-	-	18,000.00	18,000.00
Internet Expense	5-02-12-990	-	-	18,000.00	30,000.00
Prizes	5-02-06-020	-	-	-	50,000.00
Other Professional Services	5-02-11-990	768,513.15	345,473.12	554,526.88	60,000.00
Other General Services	5-02-12-990	-	-	-	1,200,000.00
Total MOOE		1,423,131.61	1,498,866.40	1,452,085.52	2,000,000.00


Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)		Budget Year 2026 Estimate (7)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	
			Total (6)		
R&M Machineries & Equipment	5-02-13-050	-	-	-	10,000.00
R&M Transportation Equipment	5-02-13-060	-	-	200,000.00	100,000.00
Rent Expenses	5-02-99-050	-	-	20,000.00	20,000.00
Donations	5-02-99-080	763,500.00	832,500.00	167,500.00	1,000,000.00
Other MOOE	5-02-99-990	391,527.00	216,324.00	624,676.00	1,099,000.00
Total MOOE		2,789,297.01	2,348,297.48	2,500,702.52	5,481,000.00
Capital Outlay					
Building	01-07-04-010	-	-	-	300,000.00
Info. & Com. Technology Equipment	01-07-05-030	-	-	-	70,000.00
Other Machineries & Equipment	01-07-05-990	-	-	90,000.00	-
Motor Vehicles	01-07-06-110	-	-	1,000,000.00	-
Furniture and Fixtures	01-07-07-010	-	-	95,000.00	-
Total CAPITAL OUTLAY		-	-	1,185,000.00	370,000.00
Total GAD Fund		2,789,297.01	2,348,297.48	3,685,702.52	5,851,000.00
Support Services to Nutrition Program					
Travelling Expenses-Local	5-02-01-010	-	-	-	50,000.00
Training Expenses	5-02-02-010	-	-	-	50,000.00
Office Supplies Expenses	5-02-03-010	-	-	-	30,000.00
Semi-Expendable Machineries & Equipment	5-02-03-210	-	-	-	50,000.00
Other Supplies and Materials Expenses	5-02-03-990	-	-	-	80,000.00
Telephone Expenses	5-02-05-020	-	-	-	18,000.00
Internet Subscription Expenses	5-02-05-030	-	-	-	24,000.00
Prizes	5-02-06-020	-	-	-	100,000.00
Other General Services	5-02-12-990	-	-	-	211,200.00
Other Maintenance and Operating Expenses	5-02-99-990	-	-	-	80,000.00
Total Support Services to Nutrition Program		-	-	-	693,200.00
Support Services to Population Devt. Program					
Travelling Expense	5-02-01-010	48,395.00	11,320.00	38,680.00	30,000.00
Training Expense	5-02-02-010	32,198.00	15,000.00	8,100.00	40,000.00
Office Supplies	5-02-03-010	18,757.96	26,754.20	3,245.80	10,000.00
Semi-Expendable Machineries & Equipment	5-02-03-210	28,820.00	4,403.84	5,596.16	120,000.00
Semi-Expendable Furnitures & Fixtures	5-02-03-220	-	6,000.00	12,000.00	40,000.00
Other Supplies Expense	5-02-03-990	-	-	-	20,000.00
Telephone Expense	5-02-05-020	44,000.00	-	-	18,000.00
Internet Subscription Expenses	5-02-12-990	-	-	-	24,000.00
Prizes	5-02-06-020	40,000.00	-	-	-
Other General Services	5-02-12-990	81,990.03	64,323.75	40,000.00	100,320.00
R & M Machineries & Equipment	5-02-13-050	-	-	95,676.25	-
Rent Expense	5-02-99-050	-	-	5,000.00	-

Object of Expenditure (1)	Account code (2)	Past Year 2024 Actual (3)	Current Year (Estimate)		Budget Year 2026 Estimate (7)
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	
Total Support Services to Popcom		79,601.00	127,801.79	80,000.00	80,000.00
LOCAL ECONOMIC INVESTMENT PROMOTION PROGRAM					
Other MOOE	5-02-99-990	373,761.99		288,298.21	402,320.00
Travelling Expenses	5-02-01-010	-	-	100,000.00	100,000.00
Training Expense	5-02-02-010	-	-	130,000.00	55,000.00
Office Supplies Expenses	5-02-03-010	-	17,511.40	2,488.60	30,000.00
Semi-Expendable Machineries & Equipment	5-02-03-210	-	-	-	60,000.00
Semi-Expendable Furnitures & Fixtures	5-02-03-220	-	-	-	30,000.00
Other Supplies and Materials Expenses	5-02-03-990	-	-	5,000.00	10,000.00
Rep. & Main. Machineries & Equipment	5-02-13-050	-	-	-	10,000.00
Printing & Publication Expenses	5-02-99-020	-	-	-	5,000.00
Rent Expense	5-02-99-050	-	-	10,000.00	-
Other MOOE	5-02-99-990	-	-	75,000.00	50,000.00
Total LOCAL ECONOMIC INVESTMENT PROMOTION PROGRAM		-	17,511.40	322,488.60	340,000.00
Support Services to Traffic Management Program					
Travelling Expenses-Local	5-02-01-010	-	-	-	20,000.00
Training Expenses	5-02-02-010	-	-	-	80,000.00
Office Supplies Expenses	5-02-03-010	-	-	-	40,000.00
Other Supplies and Materials Expenses	5-02-03-990	-	-	-	60,000.00
Other General Services	5-02-12-990	-	-	-	300,000.00
Total Traffic Management Program		-	-	-	500,000.00
TOTAL Mandatory & Special Purpose Appropriation (SPA)		39,218,912.89	23,159,776.78	27,485,501.22	57,926,183.60
TOTAL APPROPRIATIONS		61,657,339.25	33,541,900.68	43,082,463.32	89,355,933.60


Prepared by:


FEDERICO H. CAROLINO, SR.
 Department Head

Reviewed by:


PIO ANTONIO M. BORREL
 Municipal Budget Officer

Approved by:


FEDERICO H. CAROLINO, SR.
 Municipal Mayor



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Capoocan
Office of the Sangguniang Bayan
✉ sbcapoocan@gmail.com / sbcapoocan@yahoo.com
☎ 09976874138

SANGGUNIANG BAYAN OF THE MUNICIPAL GOVERNMENT OF CAPOOCAN, LEYTE IN ITS 16th REGULAR SESSION HELD ON
OCTOBER 14, 2025 AT THE MUNICIPAL SESSION HALL LEGISLATIVE BUILDING

RESOLUTION NO. 158-2025

RESOLUTION APPROVING THE ANNUAL INVESTMENT PROGRAM (AIP) CY 2026 OF THE MUNICIPALITY OF CAPOOCAN, LEYTE IN THE TOTAL AGGREGATE AMOUNT OF PHP907,003,235.10

WHEREAS, an endorsement from the Office of the Municipal Mayor was received by the Office of the Sangguniang Bayan for a **RESOLUTION APPROVING THE ANNUAL INVESTMENT PROGRAM (AIP) CY 2026 OF THE MUNICIPALITY OF CAPOOCAN, LEYTE IN THE TOTAL AGGREGATE AMOUNT OF PHP907,003,235.10**;

WHEREAS, attached in the endorsement was MDC RESOLUTION NO. 2025-07, "A RESOLUTION ADOPTING AND THE ANNUAL INVESTMENT PROGRAM (AIP) FOR CY 2026 OF THE MUNICIPALITY OF CAPOOCAN, LEYTE IN THE TOTAL AGGREGATE AMOUNT OF PHP907,003,235.10";

WHEREAS, the Annual Investment Program (AIP) for CY 2026 constitutes the total resource requirements for all Programs, Projects and Activities (PPAs) consisting of the annual capital expenditures and regular operating requirements of the Local Government Unit of Capoocan, Leyte;

WHEREAS, the implementation of the various PPAs encapsulated in the Annual Investment Program (AIP) for CY 2026 aims to address the different sectoral services as specifically provided in details thru the AIP Summary Form provided to the Sanggunian;

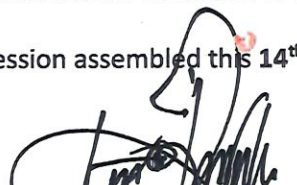
WHEREFORE, premises considered and on motion of Honorable Jaime A. Dalde, Jr., duly seconded by Honorable Von Lito Q. Vallar, be it;

RESOLVED, as it hereby resolved, to **APPROVE THE ANNUAL INVESTMENT PROGRAM (AIP) CY 2026 OF THE MUNICIPALITY OF CAPOOCAN, LEYTE IN THE TOTAL AGGREGATE AMOUNT OF PHP907,003,235.10**.

FINALLY RESOLVED, to let copies of this Resolution be furnished to all concerned agencies and entities.

APPROVED by the Sangguniang Bayan in session assembled this 14th day of October, 2025 at Capoocan, Leyte.


GRACIA G. PIGAR
SB Member


VON LITO Q. VALLAR
SB Member


JAIME A. DALDE, JR.
SB Member


ARNOLD A. CARING
SB Member

LANDER JAKE D. ABILLAR
SB Member
(On Official Business)


TERESA C. BALQUIN
SB Member

JOJO N. NEPOMUCENO
SB Member

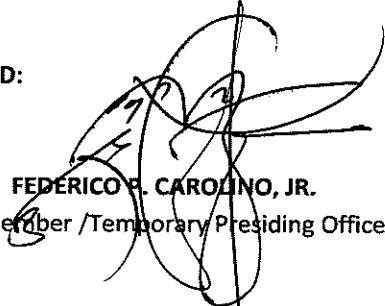
FLORENCE R. CAROLINO-MISAGAL
Municipal Chapter President
Liga ng mga Barangay
(On Official Business)


DAVE A. MINTER
President
Pambayang Pederasyon ng mga Sangguniang Kabataan

I HEREBY CERTIFY to the correctness of the foregoing resolution of the Sangguniang Bayan of Capoocan, Leyte.


JUDE DE LA TORRE
Secretary to the Sanggunian

ATTESTED:



FEDERICO P. CAROLINO, JR.
SB Member / Temporary Presiding Officer

APPROVED:



ATTY. FEDERICO H. CAROLINO, SR.
Municipal Mayor

Date: _____



Republic of the Philippines
Province of Leyte
MUNICIPALITY OF CAPOOCAN

-000-
MUNICIPAL DEVELOPMENT COUNCIL

EXCERPTS FROM THE MINUTES OF THE MEETING OF THE MUNICIPAL DEVELOPMENT COUNCIL OF CAPOOCAN, LEYTE HELD ON SEPTEMBER 29, 2025 AT THE 2ND FLOOR, MUNICIPAL ANNEX BUILDING.

PRESENT:

- | | | | | |
|-----|--------------------------------|---|-------------------------|------------------|
| 1. | Hon. FEDERICO H. CAROLINO, Sr. | - | Municipal Mayor | |
| 2. | Hon. JAIME DALDE Jr. | - | SB Member | |
| 3. | Hon. CHITO B. NIEGAS | - | -do- | , Balucanad |
| 4. | Hon. LUZ N. CABILTES | - | -do- | , Pinamopoan |
| 5. | Hon. JENITO M. TICCOY | - | -do- | , Potot |
| 6. | Hon. ROSIE Q. QUILARTO | - | -do- | , San Joaquin |
| 7. | Hon. JERRY N. NEPOMUCENO | - | -do- | , Culasian |
| 8. | Hon. CASTULO O. JULE | - | -do- | , Tolibao |
| 9. | Hon. ANITA B. NIEMES | - | -do- | , Cabul-an |
| 10. | Hon. REYNALDO T. LUMANTA | - | -do- | , Sto. Niño |
| 11. | Hon. ULLYSES M. YUZON III | - | -do- | , Balucanad |
| 12. | Hon. FREDDY L. SAMANTE | - | -do- | , Talisay |
| 13. | Hon. RENATO M. ARPON | - | -do- | , Visares |
| 14. | Hon. ROMEO R. RODA | - | -do- | , Libertad |
| 15. | Hon. EMMA I. MERCOLITA | - | -do- | , Balugo |
| 16. | Hon. ROSALITO S. AROPO | - | -do- | , Guinadiong |
| 17. | Hon. FLORENCE C. MISAGAL | - | -do- | , Pob. Zone I |
| 18. | Hon. RENIEL D. CAPAYCAPAY | - | -do- | , Balud |
| 19. | Hon. HENRY CANDAZA | - | -do- | , Nauguisan |
| 20. | Ms. IRENE G. ESTRELLA | - | Brgy. Treasurer | , Gayad |
| 21. | Ms. MARILAR O. DACALLOS | - | -do- | , Talairan |
| 22. | Mr. REYMOND M. JAVINES | - | Brgy. Secretary | , Lemon |
| 23. | Mr. ABNER A. ERRACHO | - | DAFFA President | , Pob. Zone II |
| 24. | Mr. ARTURO M. MODALO | - | RAM Member | , Pob. Zone II |
| 25. | Ms. MYRTLE LIGHT V. SABATE | - | DACAL Farmers Secretary | , Brgy. Libertad |
| 26. | Mr. VIANNY PENING | - | CRFIA Member | , Pob. Zone I |

GUESTS:

- | | | | |
|----|---------------------------|---|------------------------------|
| 1. | Mr. JOEL P. FERRERA | - | MLGOO |
| 2. | Ms. JULITA B. SOBREPENA | - | Area Coordinator |
| 3. | Ms. CLAIRE JAD P. VELASCO | - | MTA-KALAHI |
| 4. | Ms. MARICRIS M. BALOTE | - | MFA/MCT-CEF |
| 5. | Mr. JORYL RIVAS | - | SEMS |
| 6. | Ms. ROSALYN FLORITO | - | MENRO Staff |
| 7. | Mr. PERCIVAL N. CABALLES | - | DILG Staff |
| 8. | Ms. ANECIA V. CRUZ | - | Brgy. Secretary- Pob. Zone I |

X-X-X-X-X-X-X-X-X-X-X-X

RESOLUTION NO. 2025-07

A RESOLUTION ADOPTING THE ANNUAL INVESTMENT PROGRAM (AIP) CY 2026, OF THE MUNICIPALITY OF CAPOOCAN, LEYTE IN THE TOTAL AGGREGATE AMOUNT OF PhP 907,003,235.10 AND ENDORSING THE SAME TO THE SANGGUNIANG BAYAN FOR APPROVAL.

WHEREAS, among of the functions of Municipal Development Council as enshrined in the Local Government Code of 1991 are to formulate the medium term and annual investment programs and to appraise and prioritize socio-economic development programs, projects and services in the municipality;

WHEREAS, presented for consideration by this august Body is the Annual Investment Program (AIP) CY 2026, with a total aggregate amount of PhP 907,003,235.10 to cover the implementation for the different sectoral development programs as specifically provided in details thru the AIP Summary Form hereto attached;

WHEREFORE, premises considered and upon motion of Hon. Luz N. Cabiltes, PB-Pinamopoan and duly seconded by Hon. Reynaldo T. Lumanta, PB-Sto. Niño, Hon. Renato M. Arpon, PB-Visares, Hon. Romeo R. Roda, PB-Libertad and Hon. Jerry N. Nepomuceno, PB-Culasian, be it;

RESOLVED, as it is hereby resolved, to adopt the Annual Investment Program (AIP) CY 2026 in the total aggregate amount of PhP 907,003,235.10 and endorsing the same to the Sangguniang Bayan of Capoocan, Leyte for approval.

RESOLVED, FURTHER, to let copies of this resolution be furnished the Honorable Members of the Sangguniang Bayan of Capoocan, Leyte through Hon. FEDERICO H. CAROLINO Sr., Municipal Vice Mayor/Presiding Officer, for their information and appropriate action.

APPROVED UNANIMOUSLY.

I HEREBY CERTIFY to the correctness of the aforementioned resolution.


BENITO C. PROCIA
MPDC/Head Secretariat

ATTESTED:

FEDERICO H. CAROLINO, Sr.
Municipal Mayor/Presiding



ANNUAL INVESTMENT PROGRAM

CY 2026

SUMMARY OF FUNDING REQUIREMENTS

FUNDING REQUIREMENT PER SECTOR	AMOUNT	% TO TOTAL
General Public Services	253,664,679.38	27.97
Social Services	215,116,735.08	23.72
Economic Services	264,976,891.64	29.21
Other Services	173,244,929.00	19.10
TOTAL	907,003,235.10	100.00

FUNDING REQUIREMENT PER TYPE OF EXPENDITURES	GENERAL PUBLIC SERVICES	SOCIAL SERVICES	ECONOMIC SERVICES	OTHER SERVICES	TOTAL	% TO TOTAL
Personal Services	95,681,873.08	24,733,235.08	22,133,840.72	13,187,929.00	155,736,877.88	17.17
Maintenance and Other Operating Expenses	103,838,485.30	126,728,500.00	54,418,050.92	46,437,000.00	332,422,036.22	36.65
Financial Expenses	-	-	-	-	-	0.00
Capital Outlay	53,144,321.00	63,655,000.00	188,425,000.00	113,620,000.00	418,844,321.00	46.18
TOTAL	253,664,679.38	215,116,735.08	264,976,891.64	173,244,929.00	907,003,235.10	100.00