EXCERPTS FROM THE MINUTES OF THE FIFTY-FIRST (51ST) REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN HELD ON AUGUST 3, 2026 AT THE SANGGUNIANG BAYAN SESSION HALL, NATIONAL HIGHWAY, BRGY. TIMUGAN, LOS BAÑOS, LAGUNA.

PRESENT:

Hon. Marlo PJ A. Alipon	Municipal Vice Mayor/Presiding Officer
Hon. Miko C. Pelegrina	S.B. Member
Hon. Aldous Amiel B. Perez	S.B. Member
Hon. Muriel Laisa B. Dizon	S.B. Member
Hon. Leren Mae M. Bautista	S.B. Member
Hon. Benedicto S. Alborida	S.B. Member
Hon. Rand Edouard R. De Jesus	S.B. Member
Hon. Myla E. Alinsunurin	S.B. Member
Hon. Jay G. Rolusta	S.B. Member
Hon. Samantha Nicole A. Banasihan-Ortega	Ex-Officio Member/SK Federation President

ABSENT:

Hon. Gaudencio P. Macatangay	Ex-Officio Member/Liga President, O.B.

ORDINANCE NO. 2026-2520

AN ORDINANCE ESTABLISHING A TRUST ACCOUNT OF THE MUNICIPALITY OF LOS BAÑOS AND PROVIDING FOR THE FUNDING THEREOF FOR THE CONDUCT OF THE BARANGAY AND SANGGUNIANG KABATAAN ELECTIONS (BSKE), PURSUANT TO REPUBLIC ACT NO. 12232.

Author : Councilor Miko C. Pelegrina

WHEREAS, in his letter dated July 28, 2026, the Local Chief Executive Honorable Mayor Neil Andrew N. Nocon urgently requested the august body for an Ordinance creating a Trust Account for the Barangay Election Reserve Shares of Los Baños for the forthcoming Barangay and Sangguniang Kabataan Elections and all succeeding BSKE's thereafter;

WHEREAS, Republic Act No. 12232, otherwise known as the "Act Setting the Term of Office of Barangay Officials and Members of the Sangguniang Kabataan, and for Other Purposes," provides that the next regular Barangay and Sangguniang Kabataan Elections (BSKE) shall be held on the first Monday of November 2026 and every four (4) years thereafter;

WHEREAS, the conduct of the Barangay and Sangguniang Kabataan Elections (BSKE) is a vital component of the democratic process, ensuring the exercise of the people's constitutional right to vote and the continued representation and participation of the communities and the youth in local governance;

WHEREAS, there is a need for the Municipal Government of Los Baños to provide the necessary financial support and counterpart funding for expenses and activities related to the orderly, peaceful, and successful conduct of the Barangay and Sangguniang Kabataan Elections (BSKE) within the Municipality;

WHEREAS, the establishment of a separate and dedicated Trust Account is necessary to ensure that the funds intended for the conduct of the Barangay and Sangguniang Kabataan Elections (BSKE) are properly accounted for, safeguarded, and utilized exclusively for their intended purpose, subject to existing budgeting, accounting, auditing, and financial management laws, rules, and regulations;

WHEREAS, the Sangguniang Bayan recognizes the need to authorize the establishment of said Trust Account with the Municipal Treasurer's Office to facilitate the proper receipt, custody, accounting, disbursement, and liquidation of funds appropriated or otherwise made available for the conduct of the Barangay and Sangguniang Kabataan Elections (BSKE);

WHEREAS, the establishment and funding of the Trust Account will enable the Municipal Government of Los Baños to adequately prepare for and support the requirements of the November 2026 Barangay and Sangguniang Kabataan Elections and ensure the timely availability and proper utilization of funds for election-related purposes;

WHEREAS, the Sangguniang Bayan, after due deliberation and consideration, finds it necessary and proper to establish a Trust Account for the Municipality of Los Baños and provide for the funding thereof to support the orderly, peaceful, and successful conduct of the Barangay and Sangguniang Kabataan Elections (BSKE), in accordance with Republic Act No. 12232 and other applicable laws, rules, and regulations;

NOW THEREFORE, on motion of Councilor Miko C. Pelegrina duly seconded by Councilors Rand Edouard R. De Jesus and Jay G. Rolusta approved by all the Councilors present;

BE IT ORDAINED BY THE SANGGUNIANG BAYAN OF LOS BAÑOS, LAGUNA in session assembled, **THAT:**

SECTION 1. **TITLE.** This Ordinance shall be known as the "2026 Barangay and Sangguniang Kabataan Elections Trust Account Ordinance of the Municipality of Los Baños."

SECTION 2. **ESTABLISHMENT OF TRUST ACCOUNT.** There is hereby established a Trust Account for the Barangay and Sangguniang Kabataan Elections (BSKE) of the Municipality of Los Baños, which shall be maintained in accordance with existing laws, rules, regulations, and accounting and auditing policies governing trust funds of local government units.

The Trust Account shall be used exclusively for the lawful purposes for which the funds are received or appropriated in connection with the preparation for and conduct of the 2026 BSKE.

SECTION 3. **PURPOSE OF THE TRUST ACCOUNT.** The Trust Account shall be utilized solely to support the lawful and authorized financial requirements of the Municipality in connection with the 2026 BSKE, including, but not limited to, such election-related activities, services, supplies, facilities, logistical requirements, and other authorized expenditures as may be determined in coordination with the Commission on Elections and other concerned government offices, subject to existing laws, rules, and regulations.

SECTION 4. **ADMINISTRATION AND CUSTODY OF FUNDS.**

The **Municipal Treasurer**, as the accountable officer responsible for the custody of municipal funds, shall maintain the Trust Account and ensure that all funds received therein are properly recorded, safeguarded, and deposited in accordance with law.

The **Municipal Accountant** shall maintain separate books and accounting records for the Trust Account and shall ensure that all transactions pertaining thereto are properly recorded and reported in accordance with applicable accounting and auditing rules.

The **Municipal Budget Officer** shall ensure that all appropriations and obligations chargeable against the Trust Account are duly authorized and supported by the appropriate budgetary documents.

SECTION 6. **DISBURSEMENT AND UTILIZATION.** No amount from the Trust Account shall be disbursed or utilized except for the specific purposes for which the account was established and only upon compliance with applicable laws, ordinances, rules, regulations, and prescribed accounting and auditing procedures.

All disbursements shall be supported by complete and appropriate documentary requirements and shall be subject to existing government procurement, accounting, auditing, and financial management regulations.

SECTION 7. **SEPARATE ACCOUNTING AND RECORDS.** Separate books of accounts, subsidiary records, and other necessary financial records shall be maintained for the Trust Account. All receipts, transfers, obligations, disbursements, and balances shall be properly recorded and reported in accordance with the rules and regulations prescribed by the Commission on Audit and other competent authorities.

SECTION 8. **COMPLIANCE WITH EXISTING LAWS.** The implementation of this Ordinance shall be subject to Republic Act No. 7160, Republic Act No. 12232, applicable issuances of the Commission on Elections, the Commission on Audit, the Department of Budget and Management, and other concerned national government agencies, as well as all applicable laws, rules, regulations, and guidelines governing the receipt, custody, appropriation, disbursement, accounting, and auditing of local government funds.

SECTION 9. **SEPARABILITY CLAUSE.** If any provision of this Ordinance is declared invalid or unconstitutional, the other provisions not affected thereby shall remain in full force and effect.

SECTION 10. **REPEALING CLAUSE.** All ordinances, resolutions, rules, regulations, or other issuances, or parts thereof, inconsistent with the provisions of this Ordinance are hereby repealed, amended, or modified accordingly.

SECTION 11. **EFFECTIVITY.** This Ordinance shall take force and effect upon approval, subject to all existing auditing rules and regulations.

ENACTED : August 3, 2026

I HEREBY CERTIFY to the correctness of the above-quoted Ordinance.

DONA T. ALBORIDA - DIZON
Secretary to the Sangguniang Bayan

CERTIFIED ENACTED:

HON. MARLO PJ A. ALIBON, MPA, REE, RMP
Municipal Vice Mayor/Presiding Officer

APPROVED:

HON. NEIL ANDREW N. NOCON
Municipal Mayor