Republic of the Philippines
Province of Laguna
Municipality of Los Baños
Special Science and Nature City
OFFICE OF THE SANGGUNIANG BAYAN
2/F, Municipal Building, National Highway, Brgy. Timugan, Los Baños, Laguna, 4030
Tel. Nos. : (049) 530 2981; 530 2952; 530 2953; 530 2818 Local: 2001

BAGONG PILIPINAS

EXCERPTS FROM THE MINUTES OF THE FIFTY-SIXTH (56th) REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN HELD ON SEPTEMBER 7, 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. Aldous Amiel B. Perez	S.B. Member
Hon. Muriel Laisa B. Dizon	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. Miko C. Pelegrina	S.B. Member, Sick-Leave
Hon. Leren Mae M. Bautista	S.B. Member, O.B.

ORDINANCE NO. 2026-2526

AN ORDINANCE ENACTING THE SUPPLEMENTAL BUDGET NO. 8 CY 2026 OF THE SPECIAL EDUCATION FUND FOR ELECTRICITY EXPENSES IN THE AMOUNT OF THREE HUNDRED EIGHTY-FIVE THOUSAND FIVE HUNDRED FIFTY PESOS AND 08/100 (PHP 385,550.08) CHARGEABLE AGAINST THE REVERSION OF FUNDS FROM CAPITAL OUTLAY TO MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE).

Author : Councilor Jay G. Rolusta

WHEREAS, The Local Government Code of 1991 states that "Every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for the efficient and effective governance and those which are essential to the promotion of the general welfare;

WHEREAS, Section 106 of the LGC provides that local government units shall have a comprehensive multi-sectoral development plan to be initiated by its development council and approved by its Sanggunian;

WHEREAS, the Municipal Development Council (MDC) approved and adopted the CY 2026 Annual Investment Program (AIP) of the Municipal Government of Los Baños (MGLB) as per MDC Resolution No. 2025-09 dated August 15, 2025 which thereafter was duly approved by the Sangguniang Bayan of Los Baños through Sangguniang Bayan Resolution No. 2025-117 dated September 8, 2025;

WHEREAS, the provision of vital laws relative to local government units and all statutory and mandatory obligations of the MGLB must be considered and shall form part of the AIP and that the AIP shall include the list of all Programs, Projects and Activities (PPAs) of all MGLB offices to be funded internally and from external sources;

WHEREAS, the Local Finance Committee (LFC) prepared and submitted a Request for Supplemental Budget No. SEF-08 supported by a Description of Objects of Expenditure amounting to Three Hundred Eighty-Five Thousand Five Hundred Fifty Pesos and 08/100 (Php 385,550.08);

WHEREAS, the Municipal School Board through LFC presented to the MDC Executive Committee, Supplemental Budget No. SEF-8 for Electricity Expenses chargeable against the Special Education Fund CY 2026 Continuing Appropriation;

WHEREAS, there is the need to revert the reprogrammed amount from Capital Expense to Maintenance and Other Operating Expense (MOOE) since Electricity Expense is classified as MOOE;

WHEREAS, the MDC Executive Committee after through discussion, deliberation and judicious review of Supplemental Budget No. SEF-8 amounting to Three Hundred Eighty-Five Thousand Five Hundred Fifty Pesos and 08/100 (Php 385,550.08), unanimously agreed to approve the same;

WHEREAS, the MDC Executive Committee further approve the reversion of fund amounting to Three Hundred Eighty-Five Thousand Five Hundred Fifty Pesos and 08/100 (Php 385,550.08) from the item Construction/Rehabilitation/Improvement of Day Care Centers from Maintenance and Other Operating Expenses to Capital Outlay;

WHEREAS, upon review and evaluation of the aforesaid MDC Resolution, the Sangguniang Bayan finds the proposed appropriation and reversion of funds to be necessary and appropriate to support the operational needs of the public schools within the Municipality;

NOW THEREFORE, on motion of Councilor Jay G. Rolusta, duly seconded by Councilor Muriel Laisa B. Dizon and concurred by all other members present;

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

SECTION 1. **APPROPRIATION**. There is hereby appropriated the total amount of Three Hundred Eighty-Five Thousand Five Hundred Fifty Pesos and 08/100 (Php 385,550.08) to fund Supplemental Budget No. 8, CY 2026 of the Special Education Fund (SEF) for electricity expenses, chargeable against the reversion of funds from Capital Outlay to Maintenance and Other Operating Expenses (MOOE), as approved under Municipal Development Council Resolution No. 2026-46 dated August 26, 2026.

SECTION 2. **COVERAGE**. The appropriations herein authorized shall cover the funding requirements for electricity expenses of public schools chargeable against the Special Education Fund, pursuant to the approved Supplemental Budget No. 8, CY 2026, and shall be sourced from the reversion of the amount of Three Hundred Eighty-Five Thousand Five Hundred Fifty Pesos and 08/100 (Php 385,550.08) from Capital Outlay to Maintenance and Other Operating Expenses (MOOE), to ensure the continuous and uninterrupted operation of public schools within the Municipality.

SECTION 3. **EFFECTIVITY.** This Ordinance shall take force and effect upon approval, subject to all existing auditing rules and regulations.

ENACTED : September 7, 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. ALIPON, MPA, REE, RMP
Municipal Vice Mayor/Presiding Officer

APPROVED:

HON. NEIL ANDREW N. NOCON
Municipal Mayor