



Republic of the Philippines
Province of Laguna
Municipality of Los Baños
Special Science and Nature City

OFFICE OF THE SANGGUNIANG BAYAN

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EXCERPTS FROM THE MINUTES OF THE SECOND (2ND) REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN HELD ON NOVEMBER 13, 2025 AT THE SANGGUNIANG BAYAN SESSION HALL, NATIONAL HIGHWAY, BRGY. TIMUGAN, LOS BAÑOS, LAGUNA.

PRESENT:

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| 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. Gaudencio P. Macatangay | Ex-Officio Member/Liga President |

ABSENT:

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| Hon. Samantha Nicole A. Banasihan-Ortega | Ex-Officio Member/SK Federation President- O.B. |
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RESOLUTION NO. 2025-213

A RESOLUTION ADOPTING THE PUBLIC FINANCIAL MANAGEMENT IMPROVEMENT PLAN (PFMIP) FOR THE PERIOD 2026 TO 2028 IN THE MUNICIPALITY OF LOS BAÑOS.

Author : Councilor Miko C. Pelegrina

WHEREAS, Republic Act No. 7160 otherwise known as the Local Government Code provides that local government units shall enjoy genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities and make them more effective partners in the attainment of national goals;

WHEREAS, the operative principle of decentralization for local government units to discharge the expanded fiscal, planning and regulatory powers and functions states that there should be in every LGU an accountable, efficient and dynamic organizational structure and operating mechanism that will meet the priority needs and service requirements of its communities;

WHEREAS, Public Financial Management (PFM) is an integral part of an organizational structure and operating mechanism as it provides the general framework for generating revenues, allocating resources and managing expenditures;

WHEREAS, PFM is a system of rules, procedures and practices for government to manage public finances encompassing: a) budgeting; b) accounting; c) auditing; d) cash management; e) management of public debt/procurement; f) revenue generation; and g) public reporting on public sector financial operations;

WHEREAS, PFM seeks to address the key challenges of collecting revenues, managing government spending, and making government agencies operate efficiently and effectively;

WHEREAS, the Enhanced Public Fiscal Management Assessment Tool (ePFMAT) for LGUs is a web-based electronic self-assessment instrument designed to be used by the LGUs in evaluating the performance of their PFM system by the Department of Budget and Management. The tool describes the pillars or characteristics of a good PFM system, identifies quantifiable performance indicators and sub-indicators to gauge how the LGU is performing in a particular area of PFM, and identifies the financial information which the LGUs will use to rate their performance;

WHEREAS, the recent ePFMAT of the Municipal Government of Los Baños resulted to an over-all rating of 3.30 with some Pillars of PFM with indicators and sub-indicators that need improvement, thus the formulation of the Public Fiscal Management Improvement Plan (PFMIP);

WHEREAS, PFM Team crafted the PFMIP for Fiscal Years (FYs) 2026-2028 with programs/projects/activities that would positively respond to low performing indicators and sub-indicators;

NOW THEREFORE, on motion of Councilor Miko C. Pelegrina duly seconded by Councilor Rand Edouard R. De Jesus and concurred by all other members present;

RESOLVED, AS IT IS HEREBY RESOLVED, to adopt the Public Financial Management Improvement Plan (PFMIP) for the 2026 to 2028 in the Municipality of Los Baños.

UNANIMOUSLY APPROVED : November 13, 2025

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


DONA T. ALBORADA - DIZON
Secretary to the Sangguniang Bayan

CERTIFIED ADOPTED:


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