Republic of the Philippines
CITY OF LAPU-LAPU
OFFICE OF THE CITY MAYOR
THE LOCAL SCHOOL BOARD

BAGONG PILIPINAS

EXCERPTS FROM THE MINUTES OF THE 6th REGULAR MEETING OF THE LOCAL SCHOOL BOARD HELD AT THE CITY MAYOR'S CONFERENCE ROOM ON JULY 30, 2026

LOCAL SCHOOL BOARD RESOLUTION NO. MCKC-009
SERIES OF 2026

A RESOLUTION APPROVING SUPPLEMENTAL BUDGET NO. 02-2026 OF THE SPECIAL EDUCATION FUND OF THE CITY OF LAPU-LAPU IN THE TOTAL AMOUNT OF TWO MILLION FIVE HUNDRED TWENTY-TWO THOUSAND FIVE HUNDRED NINE PESOS (₱2,522,509.00)

WHEREAS, the Local School Board is authorized to allocate and administer the Special Education Fund (SEF) in accordance with existing laws, rules, and regulations to support programs and projects that enhance the delivery of basic education;

WHEREAS, Section 100 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, vests upon the Local School Board the authority to determine the annual supplementary budgetary needs for the operation and maintenance of public schools within the local government unit;

WHEREAS, the proposed Special Education Fund (SEF) Supplemental Budget No. 02-2026 for Fiscal Year 2026 in the total amount of Two Million Five Hundred Twenty-Two Thousand Five Hundred Nine Pesos (₱2,522,509.00);

WHEREAS, the funding source for the proposed Supplemental Budget consists of reverted appropriations from completed, and discontinued Special Education Fund projects and activities, as reflected in the **Schedule of Reversion of Appropriations as Funding Sources for Supplemental Budget**, totaling **₱2,522,509.00 (ANNEX A)**;

WHEREAS, the reverted appropriations shall fund the educational expenditures, including Medical and Laboratory Supplies Expenses for the purchase of weighing scales in support of the implementation of the School-Based Feeding Program (SBFP), Other General Services (School Infrastructure Technical Support and Project Development Program: Hiring of Draftsmen), Lot Acquisition for Babag National High School (Additional Appropriation) totaling **₱2,522,509.00 (ANNEX B)**;

NOW, THEREFORE, on motion by Member Furuta and seconded by Member Ochea duly seconded, **BE IT RESOLVED, as it is hereby RESOLVED**, by the Local School Board of the City of Lapu-Lapu, to approve the reversion of appropriations from completed, and discontinued Special Education Fund projects and activities totaling **₱2,522,509.00**;

RESOLVED FURTHER, to approve the Supplement Budget No. 2-2026 of the Special Education Fund of the City of Lapu-Lapu totaling **₱2,522,509.00** in support of the implementation of the School-Based Feeding Program (SBFP), Other General Services, Lot Acquisition for Babag National High School;

RESOLVED FURTHERMORE, that copies of this Resolution be furnished to the City Budget Office, City Accounting Office, City Treasurer's Office and all other concerned offices for their information, guidance, and appropriate action.

APPROVED this 30TH day of July 2026 at the City of Lapu-Lapu, Philippines.

We hereby certify the correctness of the above Local School Board Resolution.

MR. MARK ANTHONY F. BAUTISTA
OIC- PIO
Member

MS. HELEN G. DUNGOG
City Accountant
Member

MS. JUDITH D. FURUTA
City Budget Officer
Member

MR. CELESTINO S. HIYAS
PTA Federation President
Member

MR. LIMUEL C. OCHEA
President, Teachers Association
Member

ATTY. MARRICAR E. RUÑEZ
President Non-Teaching Personnel
Member

DR. MARILYN S. ANDALES, CESO V
Schools Division Superintendent
Co-Chairman

HON. MA. CYNTHIA "CINDI" KING CHAN
City Mayor
Chairman

CERTIFIED STATEMENT OF FUNDING SOURCES
As of July 29, 2026

Supplemental Budget No. 02-2026
Lapu-Lapu City
SPECIAL EDUCATION FUND

PARTICULARS (1)	ACCOUNT CLASSIFICATION (2)	AMOUNT (3)
1.0 New Revenue Sources		
2.0 Actual Collection in Excess of the Estimate Income		
3.0 Savings		
Reversion		
Continuing Appropriation		P 2,522,509.00
4.0 Realignment		
Total Available Resources for Supplemental Budget No. 02-2026		P 2,522,509.00

We hereby Certify that the above statement of funding sources available for appropriation is true, correct and with cash back-up.

Certified Correct:

CLAIRE V. CABALDA, REB, MPA
City Treasurer

HELEN G. DUNGOG
City Accountant

Lapu-Lapu City
Supplemental Budget No. 02-2026
Special Education Fund
FY 2026

SCHEDULE OF REVERSION OF APPROPRIATIONS AS FUNDING SOURCES FOR SUPPLEMENTAL BUDGET

CONTINUING APPROPRIATION

Special Education Fund

Elementary	**3321**		
Purchase of 55"TV for all Grade One Classroom	1-07-05-020-18s3	P	25,279.00
Sub-total		P	25,279.00
Secondary	**3322**		
Purchase of One (1) Unit Over Head Router - Marigondon National High School	1-07-05-010-18s7	P	10,000.00
Purchase of One (1) Unit Dust Board Collector - Marigondon National High School	1-07-05-010-18s8		17,000.00
Purchase of Two (2) Units LED TV-	1-07-05-020-18s20		2,000.00
Purchase and installation of Sound System for Dancing Hall for Look NHS	1-07-05-020-23s3		80,798.00
Purchase of Eight (8) units Digital B&W Multi Function Printer for District Schools	1-07-05-030-24s1		7,200.00
Purchase and Installation of Fifty (50) Units High End Laptop with 2 Charging Station for STEC ICT Laboratory	1-07-05-030-24s2		1,000.00
Four (4) Units Digital B&W Multi Function Printer	1-07-05-030-25s1		2,000.00
Purchase of Seven (7) Units Branded Laptop with Ultra 7 Processor and 32GB memory	1-07-05-030-25s2		175,000.00
Purchase and installation of Multi Media Equipments, Sounds and Fixtures for Arts & Design Audio Visual Room	1-07-05-140-23s1		72,980.00
Purchase and installation of Twenty (20) panels LED video wall for indoor and outdoor use with controller for Look Senior High School	1-07-05-140-23s2		34,834.00
Purchase of 32 set Artificial Intelligence Robotics Kit for Senior and Junior High School	1-07-05-140-24s1		29,000.00
Purchase and Installation of Sixteen (16) High Volume Low-Speed Fan for Various Activity Centers	1-07-05-990-24s1		1,000.00
Sub-total		P	432,812.00
Non-Formal	**3323**		
Purchase of Seven (7) units Smart TV 65" @ 50,000.00 each	1-07-05-020-23s2	P	707.00
Purchase and Installation of Two (2) Split Type Aircondition 2.5HP Super Inverter for Tungasan & Abuno ALS Sub-Office	1-07-05-020-24s1		100.00
Purchase of Fifty (50) units Laptop for Mobile Classroom for ALS	1-07-05-030-24s1		61,111.00
Purchase of Five (5) Units Laptop for ALS Teacher	1-07-05-030-25s1		2,500.00
Purchase of Customized Moblie Classroom (Knowledge Access Resources & Training for ALS) - Motorcycle Type	1-07-05-990-24s1		500,000.00
Purchase of Customized Moblie Classroom (Knowledge Access Resources & Training for ALS)	1-07-05-990-24s2		1,500,000.00
Sub-total		P	2,064,418.00
Grand Total		P	2,522,509.00

Prepared by:

JUDITH D. PURUTA
City Budget Officer

Verified by:

HELEN G. DUNGOG
City Accountant

STATEMENT OF SUPPLEMENTAL APPROPRIATION CY 2026
LAPU-LAPU CITY
SPECIAL EDUCATION FUND
SUPPLEMENTAL BUDGET NO. 02-2026

Implementing Office	Particulars/Purpose	Object of Expenditures	Account Code		Amount
Elementary	Medical and Laboratory Supplies Expenses	MOOE	3321 -5-02-03-080	-6	P 800,000.00
	Other General Services	MOOE	-5-02-12-990		523,549.00
	Sub-total				P 1,323,549.00
Secondary Education	Lot Acquisition for Babag National High School	CO	3322 -1-07-01-010	-26s1	P 1,198,960.00
	Sub-total				P 1,198,960.00
	Total				**P 2,522,509.00**

Prepared by:

MARILYN S. ANDALES, EdD CESO V
Schools Division Superintendent
Co- Chairman, LSB

Approved:

MA. CYNTHIA "CINDI" K. CHAN
City Mayor