



Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 40th REGULAR SESSION OF THE 12th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT THE PROVINCIAL CAPITOL, CITY OF ILAGAN, ISABELA ON MAY 05, 2026.

PRESENT:

FRANCIS FAUSTINO A. DY	Vice Governor & Presiding Officer
ED CHRISTIAN S. GO	Member (2nd District) & Floor Leader
EVYN JAY C. DIAZ	Member (1st District)
EMMANUEL JOSELITO B. AÑES	Member (1st District)
ANGELICA L. REYES	Member (2nd District)
JOSE T. PANGANIBAN, JR.	Member (3rd District)
RAMON JUAN N. REYES, JR.	Member (3rd District)
CLIFFORD R. RASPADO	Member (4th District)
ABEGAIL V. SABLE	Member (4th District)
JONATHAN JOSE C. CALDERON	Member (5th District)
MANUEL FAUSTINO U. DY	Member (5th District)
MARCO PAOLO A. MERIS	Member (6th District)
AMADOR A. GAFFUD, JR.	Member (6th District)
ANTONIO S. HUI	Member, PCL Federation President
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
CATHERINE JOY L. LEGASPI	Member, SK Federation President

RESOLUTION NO. 2026-17-03

Series of 2026

A RESOLUTION APPROVING AND AUTHORIZING THE SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (AIP) OF THE PROVINCIAL GOVERNMENT OF ISABELA FOR FISCAL YEAR 2026, COVERING THE AMOUNT OF EIGHTY MILLION EIGHT HUNDRED SIXTY-TWO THOUSAND NINE HUNDRED THIRTY-FOUR PESOS AND 99/100 (₱80,862,934.99), FOR THE IMPLEMENTATION OF CERTAIN PROGRAMS, PROJECTS, AND ACTIVITIES (PPAs) TO BE FUNDED FROM THE TOBACCO EXCISE TAX SHARES OF THE PROVINCIAL GOVERNMENT OF ISABELA FOR FISCAL YEARS 2018-2019, 2020, AND 2021

Sponsor: HON. JOSE T. PANGANIBAN JR.

Chairperson, Committee on Finance and Appropriations

WHEREAS, Section 305(i) of Republic Act No. 7160, otherwise known as the Local Government Code, provides that local budgets shall operationalize approved local development plans;

WHEREAS, the Annual Investment Program (AIP) constitutes the total resource requirements for all Programs, Projects, and Activities (PPAs) consisting of the annual capital expenditure and regular operating requirements of a local government unit and, as such, serves as basis for budget preparation;

Nagkaisa para sa Isabela



A RESOLUTION APPROVING AND AUTHORIZING THE SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (AIP) OF THE PROVINCIAL GOVERNMENT OF ISABELA FOR FISCAL YEAR 2026, COVERING THE AMOUNT OF EIGHTY MILLION EIGHT HUNDRED SIXTY-TWO THOUSAND NINE HUNDRED THIRTY-FOUR PESOS AND 99/100 (₱80,862,934.99), FOR THE IMPLEMENTATION OF CERTAIN PROGRAMS, PROJECTS, AND ACTIVITIES (PPAs) TO BE FUNDED FROM THE TOBACCO EXCISE TAX SHARES OF THE PROVINCIAL GOVERNMENT OF ISABELA FOR FISCAL YEARS 2018-2019, 2020, AND 2021

WHEREAS, Joint Memorandum Circular No. 1, series of 2016 of the Department of the Interior and Local Government, National Economic and Development Authority, Department of Budget and Management, and Department of Finance prescribes the updated guidelines on the harmonization of local planning, investment programming, resource mobilization, budgeting, expenditure management, and performance monitoring, and requires local government units to include in their AIPs the total resource requirements of programs, projects, and activities for the ensuing year;

WHEREAS, the Provincial Government of Isabela prepared a proposed Supplemental Annual Investment Program (AIP) for Fiscal Year 2026 covering the amount of ₱80,862,934.99, to support certain priority programs, projects, and activities to be funded from the reprogrammed unexpended balances of the tobacco excise tax shares of the Province for Fiscal Years 2018-2019, 2020, and 2021;

WHEREAS, the said proposed Supplemental AIP covers the following Programs, Projects, and Activities (PPAs), namely:

1. Improvement of FMR at Brgy. Balasig, Cabagan, Isabela – ₱12,000,000.00;
2. Replacement of Reinforced Concrete Box Culverts (RCBC) along FMR at Brgy. Aggub, Brgy. Sauí, and Brgy. Tallag, Cabagan, Isabela – ₱8,000,000.00;
3. Desilting/Dredging of Lingaling Lake in support to Sustainable Tobacco Production in Santa Maria, Isabela – ₱20,000,000.00;
4. Construction of Water System for shifting farmers including tobacco farmers in Sto. Tomas, Isabela – ₱30,000,000.00; and
5. Improvement of Milagros Albano District Hospital Compound, Cabagan, Isabela – ₱10,862,934.99;

WHEREAS, after careful review of the proposed Supplemental AIP of the Provincial Government of Isabela for Fiscal Year 2026, this August Body determines that the same is compliant with relevant national government issuances on the formulation of development plans and that the PPAs declared therein are consistent with the development priorities of the Province, particularly in relation to agricultural productivity, farm-to-market access, support to tobacco farmers and shifting farmers, and improvement of public health facilities;

WHEREAS, to ensure that the resources and development plans of the Provincial Government of Isabela are responsive to current development issues and that the programs, projects, and activities provided in the Supplemental AIP for Fiscal Year 2026 are effectively implemented, the Governor is hereby empowered to augment or reprogram any item in the approved projects from savings in other items within the same appropriation;

WHEREFORE, upon motion of the Honorable Jose T. Panganiban Jr., duly approved and seconded in a session duly assembled, it was –

RESOLVED, AS IT HEREBY RESOLVES, TO PASS A RESOLUTION APPROVING THE SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (AIP) OF THE PROVINCIAL GOVERNMENT OF ISABELA FOR FISCAL YEAR 2026 COVERING THE AMOUNT OF EIGHTY MILLION EIGHT HUNDRED SIXTY-TWO THOUSAND NINE HUNDRED THIRTY-FOUR PESOS AND 99/100 (₱80,862,934.99).

A RESOLUTION APPROVING AND AUTHORIZING THE SUPPLEMENTAL ANNUAL INVESTMENT PROGRAM (AIP) OF THE PROVINCIAL GOVERNMENT OF ISABELA FOR FISCAL YEAR 2026, COVERING THE AMOUNT OF EIGHTY MILLION EIGHT HUNDRED SIXTY-TWO THOUSAND NINE HUNDRED THIRTY-FOUR PESOS AND 99/100 (₱80,862,934.99), FOR THE IMPLEMENTATION OF CERTAIN PROGRAMS, PROJECTS, AND ACTIVITIES (PPAs) TO BE FUNDED FROM THE TOBACCO EXCISE TAX SHARES OF THE PROVINCIAL GOVERNMENT OF ISABELA FOR FISCAL YEARS 2018-2019, 2020, AND 2021

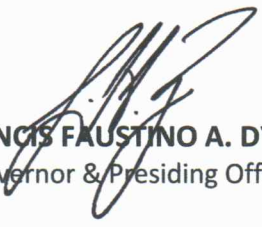
RESOLVED FINALLY, that copies of this Resolution be furnished to Honorable Governor Rodolfo T. Albano III, the Head of the Secretariat of the Provincial Development Council, Atty. Eduardo C. Cabantac, and the Provincial Budget Officer, Mme. Teresa F. Respicio, for their information.

Approved and Adopted, May 05, 2026.

**I HEREBY CERTIFY TO THE CORRECTNESS
of the foregoing Resolution:**


ATTY. MARICEL R. EVANGELISTA, CPA
Acting Secretary to the Sangguniang Panlalawigan

ATTESTED/ APPROVED:


FRANCIS FAUSTINO A. DY
Vice-Governor & Presiding Officer