



Republic of the Philippines
PROVINCE OF ISABELA
 City of Ilagan
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Office of the Sangguniang Panlalawigan

EXCERPT FROM THE MINUTES OF THE 7th SPECIAL SESSION OF THE 11th SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JUNE 11, 2025.

PRESENT:

FAUSTINO G. DY III	Vice-Governor & Presiding Officer
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st District)
ED CHRISTIAN S. GO	Member (2nd District)
EDGAR R. CAPUCHINO	Member (2nd District)
MARY GRACE D. ARREOLA	Member (3rd District)
RAMON JUAN N. REYES, JR.	Member (3rd District)
CLIFFORD R. RASPADO	Member (4th District)
VICTOR G. DY	Member (4th District)
MANUEL FAUSTINO U. DY	Member (5th District)
EDWARD S. ISIDRO	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

ORDINANCE NO. 2025-A-01
 Series of 2025

AN ORDINANCE APPROVING THE REPROGRAMMING OF TWENTY MILLION PESOS (P20,000,000.00) FROM THE PROGRAM/PROJECT/ACTIVITY (PPA) TITLED “CONSTRUCTION AND OPERATION OF TOBACCO TOURISM COMPLEX (CIGAR HAND ROLLING BY TORCEDORES)”, UNDER THE SHARES OF THE PROVINCIAL GOVERNMENT OF ISABELA FROM THE FISCAL YEAR 2020 TOBACCO EXCISE TAX COLLECTIONS, CHARGED TO THE ACCOUNT PGO-TOBACCO EXCISE TAX (CONTINUING), TO THE PPA TITLED “CONSTRUCTION OF NANAGUAN BRIDGE SLAB AND APPROACHES WITH SLOPE PROTECTION AND LINED CANAL, CITY OF ILAGAN, ISABELA

Sponsor: HON. EDWARD S. ISIDRO
 Chairperson, Committee on Finance and Appropriations

EXPLANATORY NOTE

This legislative measure seeks to authorize the reprogramming of the amount of Twenty Million Pesos (P20,000,000.00) previously allocated to the Program/Project/Activity (PPA) entitled “Construction and Operation of Tobacco Tourism Complex (Cigar Hand Rolling by Torcedores)”, funded under the Provincial Government of Isabela’s share in the Fiscal Year 2020 Tobacco Excise Tax Collections, and to reallocate the same to the PPA entitled “Construction of Nanaguan Bridge Slab and Approaches with Slope Protection and Lined Canal, City of Ilagan, Isabela.”

The reallocation of funds is pursuant to the 2025 Supplemental Annual Investment Program, duly approved by the Provincial Development Council (PDC) Executive Committee through Resolution No. 01, Series of 2025, and subsequently adopted by the Sangguniang

Nagkaisa para sa Isabela



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Panlalawigan through Resolution No. 2025-20-04. Said reprogramming was determined in accordance with development priorities identified by the Provincial Government in line with both local needs and national development policy directives.

As provided under Local Budget Memorandum No. 86, Series of 2022 issued by the Department of Budget and Management, Local Government Units are expressly authorized to utilize their shares from Tobacco Excise Tax Collections for the implementation of infrastructure projects, including bridges, as specifically provided in Section 2.3.1(e). In this context, the reallocation of funds from a soft tourism-centered initiative to a critical transport infrastructure project is both legally sound and developmentally justified.

The Nanaguan Bridge, located in the City of Ilagan, is envisioned to serve as a key connector for communities, facilitating the movement of goods and people and enabling stronger economic activity within and beyond the city's boundaries. By constructing reinforced bridge slabs, slope protection, and a lined canal, the project aims to improve overall mobility, enhance disaster resilience, and contribute to the Province's broader objectives of inclusive and sustainable growth.

This measure also responds to the national priorities under the Philippine Development Plan (PDP) 2023–2028, which calls for targeted investments in physical and digital connectivity, as well as the 8-Point Socioeconomic Agenda of President Ferdinand R. Marcos Jr., which underscores the importance of infrastructure development in promoting economic dynamism and reducing poverty.

While the original PPA sought to explore economic diversification through tourism and cultural promotion of the tobacco industry, the evolving development context and the imperative to address more urgent infrastructure gaps necessitate the realignment of resources. This pivot in programming reflects the Provincial Government's commitment to responsible fiscal management and adaptive governance.

In view of the foregoing, the immediate passage of this Ordinance is earnestly sought to effect the approved reprogramming and to ensure the timely implementation of a high-impact infrastructure project that will yield significant economic and social benefits for the people of Isabela.

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SECTION 1. Coverage. This Ordinance shall cover the accounts stated in Section 2 hereof.

AN ORDINANCE APPROVING THE REPROGRAMMING OF TWENTY MILLION PESOS (P20,000,000.00) FROM THE PROGRAM/PROJECT/ACTIVITY (PPA) TITLED "CONSTRUCTION AND OPERATION OF TOBACCO TOURISM COMPLEX (CIGAR HAND ROLLING BY TORCEDORES)", UNDER THE SHARES OF THE PROVINCIAL GOVERNMENT OF ISABELA FROM THE FISCAL YEAR 2020 TOBACCO EXCISE TAX COLLECTIONS, CHARGED TO THE ACCOUNT PGO-TOBACCO EXCISE TAX (CONTINUING), TO THE PPA TITLED "CONSTRUCTION OF NANAGUAN BRIDGE SLAB AND APPROACHES WITH SLOPE PROTECTION AND LINED CANAL, CITY OF ILAGAN, ISABELA

SECTION 2. Reprogramming of Amounts. That the following amount is hereby reprogrammed:

FROM

PGO-TOBACCO EXCISE TAX (CONTINUING)

PROGRAMS/PROJECTS/ACTIVITIES	YEAR	AMOUNT
1. Construction and Operation of Tobacco Tourism Complex (cigar hand rolling by Torcedores)	2023	20,000,000.00
TOTAL		20,000,000.00

TO

PROGRAMS/PROJECTS/ACTIVITIES	AMOUNT
1. Construction of Nanaguan Bridge Slab and Approaches with Slope Protection and Lined Canal, City of Ilagan, Isabela	20,000,000.00
GRAND TOTAL	20,000,000.00

Section 3. Utilization of Funds. The disbursement and utilization of funds to be made pursuant to this Ordinance shall adhere to existing government budgeting, accounting, and auditing laws, rules, and regulations.

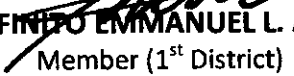
Section 4. Authority to Reprogram. To ensure that the resources and development plans of the Provincial Government of Isabela are responsive to the current development issues and that its programs, plans, and activities are effectively implemented, the Governor is hereby empowered to augment or reprogram any savings that may be derived from the herein reprogrammed funds to any item within the same appropriation.

Section 5. Effectivity. This Ordinance shall take effect immediately upon its approval.

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I hereby certify that the foregoing ordinance was duly enacted by the Sangguniang Panlalawigan of Isabela during its 1st Regular Session on June 11, 2025.



ATTY. FRANCIS JAMES E. MEER
Secretary Protempore, Sangguniang Panlalawigan



DELFINO EMMANUEL L. ALBANO
Member (1st District)



EMMANUEL JOSELITO B. ANES
Member (1st District)

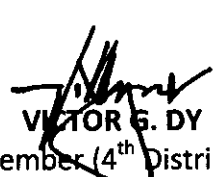

ED CHRISTIAN S. GO
Member (2nd District)

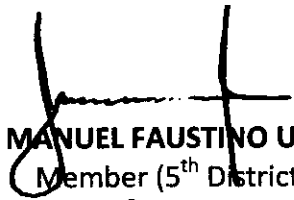

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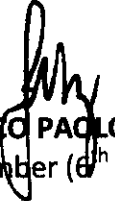

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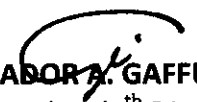

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FAUSTINO G. DY III
Vice Governor

APPROVED:


RODOLFO T. ALBANO III
Governor