



*Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 134<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON JUNE 24, 2025.

**PRESENT:**

ED CHRISTIAN S. GO	Member (2nd District) & Presiding Officer Pro Tempore
DELFINITO EMMANUEL L. ALBANO	Member (1st District) & Floor Leader
EMMANUEL JOSELITO B. AÑES	Member (1st 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
CATHERINE JOY L. LEGASPI	Member, SK Federation President

**O.L.:**

FAUSTINO G. DY III	Vice-Governor & Presiding Officer
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President

**APPROPRIATION ORDINANCE NO. 2025-21-01**  
 Series of 2025

**AN ORDINANCE APPROVING AND AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 02 OF THE PROVINCIAL GOVERNMENT OF ISABELA FOR YEAR 2025 COVERING THE AMOUNT OF EIGHT HUNDRED EIGHTY-THREE MILLION EIGHT HUNDRED FORTY-SIX THOUSAND THREE HUNDRED THIRTY-ONE PESOS (Php883,846,331.00) SOURCED FROM ITS SHARE IN THE BURLEY AND NATIVE TOBACCO EXCISE TAX COLLECTIONS OF THE NATIONAL GOVERNMENT IN FISCAL YEAR 2022 TO BE UTILIZED TO FUND FINANCIAL AND LIVELIHOOD INITIATIVES AND INFRASTRUCTURE PROJECTS**



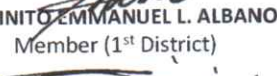


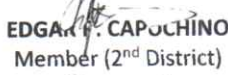

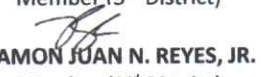

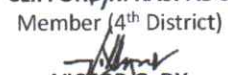
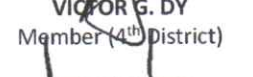


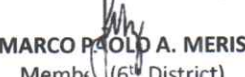
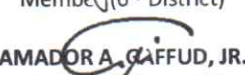

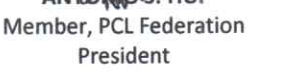
**Sponsor: HON. EDWARD S. ISIDRO**

Chairperson, Committee on Finance and Appropriations

**EXPLANATORY NOTE**

This proposed ordinance seeks to program and utilize the Eight Hundred Eighty-Three Million Eight Hundred Forty-Six Thousand Three Hundred Thirty-One Pesos (Php 883,846,331.00) share of the Provincial Government of Isabela (PGI) from the FY 2022 tobacco excise tax collections of the National Government, and to set clear policy for its utilization for our farmers and rural communities.

The measure is anchored on the State's declared policy to develop the tobacco industry and uplift the quality of life of those who depend upon it, foremost the tobacco farmers. Consistent with this national policy, the PGI reaffirms its long-standing commitment to place the agriculture sector at the

  
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**AN ORDINANCE APPROVING AND AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 02 OF THE PROVINCIAL GOVERNMENT OF ISABELA FOR YEAR 2025 COVERING THE AMOUNT OF EIGHT HUNDRED EIGHTY-THREE MILLION EIGHT HUNDRED FORTY-SIX THOUSAND THREE HUNDRED THIRTY-ONE PESOS (Php883,846,331.00) SOURCED FROM ITS SHARE IN THE BURLEY AND NATIVE TOBACCO EXCISE TAX COLLECTIONS OF THE NATIONAL GOVERNMENT IN FISCAL YEAR 2022 TO BE UTILIZED TO FUND FINANCIAL AND LIVELIHOOD INITIATIVES AND INFRASTRUCTURE PROJECTS**

center of provincial development, ensuring that public resources translate into better incomes, stronger value chains, and resilient livelihoods.

The local tobacco industry remains a vital pillar of Isabela’s economy—supporting jobs, sustaining household incomes, and driving commerce in many municipalities. Under Republic Act No. 8240, as amended by RA No. 10351 and further amended by RA No. 11346, excise taxes on tobacco products are allocated among tobacco-producing provinces in proportion to their production. Pursuant to these laws, Isabela is entitled to Php 883,846,331.00 from the FY 2022 collections.





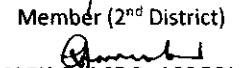


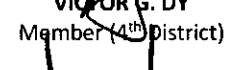
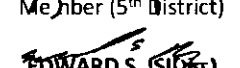

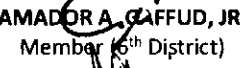
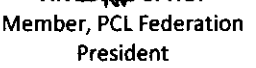
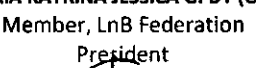


The Department of Budget and Management’s Local Budget Memorandum No. 91, s. 2024 prescribes the guidelines on the release and utilization of LGU shares from the FY 2022 collections under RA No. 7171 (Virginia-type cigarettes) and RA No. 8240 (burley and native tobacco, as amended by RA No. 10351 and RA No. 11346), chargeable against the FY 2024 General Appropriations Act (RA No. 11975). In accordance with these guidelines, the Provincial Development Council (PDC), on June 17, 2025, approved Resolution No. 05, s. 2025, adopting the Supplemental Annual Investment Plan (SAIP) for FY 2025 that identifies programs, projects, and activities (PPAs) to be funded entirely from the Province’s FY 2022 tobacco excise-tax share.

The proposed ordinance operationalizes that SAIP by prioritizing financial and livelihood assistance to eligible beneficiaries and high-value infrastructure such as farm-to-market roads, bridges, irrigation, and health facilities—investments that (1) raise farm productivity and product quality, (2) cut logistics and postharvest losses, (3) widen market access, and (4) enhance the health and well-being of farming households. These priorities are aligned with the Agricultural and Fisheries Modernization Program and the Road Map for the Philippine Tobacco Industry, as well as the Province’s development agenda to build resilient, inclusive, competitive, and environmentally sensitive agricultural value chains.

In sum, this ordinance converts a lawful revenue share into a coherent investment program that delivers tangible outcomes—better roads and irrigation, stronger rural health support, improved product quality and market access, and more prosperous farming communities. To sustain momentum, maximize the fiscal window provided by the FY 2022 shares, and promptly deliver benefits to our farmers, the immediate passage of this ordinance is earnestly sought.

**BE IT ORDAINED BY THE SANGGUNIANG PANLALAWIGAN OF ISABELA IN ITS SESSION DULY ASSEMBLED THAT:**

**AN ORDINANCE APPROVING AND AUTHORIZING THE SUPPLEMENTAL BUDGET NO. 02 OF THE PROVINCIAL GOVERNMENT OF ISABELA FOR YEAR 2025 COVERING THE AMOUNT OF EIGHT HUNDRED EIGHTY-THREE MILLION EIGHT HUNDRED FORTY-SIX THOUSAND THREE HUNDRED THIRTY-ONE PESOS (Php883,846,331.00) SOURCED FROM ITS SHARE IN THE BURLEY AND NATIVE**

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**TOBACCO EXCISE TAX COLLECTIONS OF THE NATIONAL GOVERNMENT IN FISCAL YEAR 2022 TO BE UTILIZED TO FUND FINANCIAL AND LIVELIHOOD INITIATIVES AND INFRASTRUCTURE PROJECTS.**


**SECTION 1.** The Supplemental Budget No. 02 of the Province of Isabela for year 2025 in the total amount of **EIGHT HUNDRED EIGHTY-THREE MILLION EIGHT HUNDRED FORTY-SIX THOUSAND THREE HUNDRED THIRTY-ONE PESOS (Php883,846,331.00)** as provided herein is hereby approved.

**SECTION 2. Source of Funds.** The funds provided in this Supplemental Budget shall be sourced from the Native and Burley Tobacco Excise Tax Collection shares of the Provincial Government of Isabela for Fiscal Year 2022.

**Section 3. Appropriations.** The amount of **EIGHT HUNDRED EIGHTY-THREE MILLION EIGHT HUNDRED FORTY-SIX THOUSAND THREE HUNDRED THIRTY-ONE PESOS (Php883,846,331.00)** is hereby appropriated for the programs, projects, and activities of the Provincial Government of Isabela as follows:


Program/Activity Description	Implementing Office	Classification of Expenditure	Total
<b>A. FINANCIAL AND LIVELIHOOD</b>	<b>PGO</b>	Maintenance and Other Operating Expenses	313,000,000.00
1. Financial and Livelihood Assistance/Rice Subsidy			
<b>B. INFRASTRUCTURES</b>	<b>OPE</b>	Capital Outlay	50,000,000.00
1. Improvement/Rehabilitation of various Farm-to-Market Roads			
2. Construction/Rehabilitation of Bridges and Appurtenances			
3. Construction/Rehabilitation/Improvement of Hospitals and Other Health Facilities			
4. Construction/Rehabilitation/Improvement of Irrigation Facilities			50,000,000.00
<b>TOTAL</b>			<b>883,846,331.00</b>

**Section 3. Fund Utilization and Disbursement.** The utilization and disbursement of funds made pursuant to this Ordinance shall be adhere to all applicable government budgeting, accounting, and auditing laws, rules, and regulations.




**RODOLFO T. ALBANO III**  
Governor


**FAUSTINO G. DY III (O.L.)**  
Vice Governor




**DELFINITO EMMANUEL L. ALBANO**  
Member (1<sup>st</sup> District)



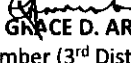
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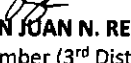
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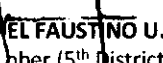
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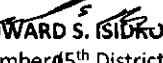
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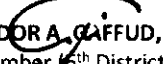
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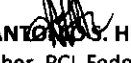
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**Section 4. Effectivity.** This Ordinance shall take effect immediately upon approval.

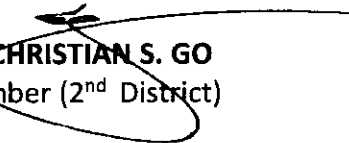
I hereby certify that the foregoing ordinance was duly enacted by the 11<sup>th</sup> Sangguniang Panlalawigan of Isabela during its 134<sup>th</sup> Regular Session on June 24, 2025.

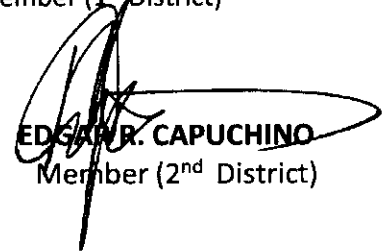
  
**ATTY. FRANCIS JAMES E. MEER**  
Secretary Protempore, Sangguniang Panlalawigan

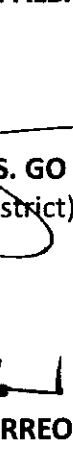
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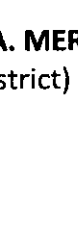
  
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Member, SK Federation President

**FAUSTINO G. DY III (O.L.)**  
Vice Governor

**APPROVED:**



**RODOLFO T. ALBANO, III**  
Governor

Date Signed: JUNE 25, 2025