



## *Office of the Sangguniang Panlalawigan*

EXCERPT FROM THE MINUTES OF THE 125<sup>th</sup> REGULAR SESSION OF THE 11<sup>th</sup> SANGGUNIANG PANLALAWIGAN OF ISABELA HELD AT PROVINCIAL CAPITOL, ILAGAN CITY, ISABELA ON APRIL 08, 2025.

**PRESENT:**

ED CHRISTIAN S. GO	Member (2nd District) & Presiding Officer Protempore
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
MARIA KATRINA JESSICA G. DY	Member, LnB Federation President
CATHERINE JOY L. LEGASPI	Member, SK Federation President

**ORDINANCE NO. 2025-12-01**  
Series of 2025

**EXPLANATORY NOTE**

In alignment with the National Government's health policy, the Provincial Government of Isabela remains steadfast in its commitment to strengthening the local health system. It upholds the fundamental goal of ensuring that all Filipinos—especially the people of Isabela—have equitable access to quality and affordable health care services.

Pursuant to this commitment, and in compliance with the Universal Health Care (UHC) Law and all applicable accounting, auditing, and related regulations, the Provincial Government seeks to optimize the use of health funds to better serve its constituents. Accordingly, the reprogramming of the Trust Fund under the Provincial Government of Isabela – Isabela Provincial Health Care to the Special Health Fund is proposed as a means to align financial resources with the mandates of the UHC Law.

This Honorable Body has referred the proposed reprogramming to the Provincial Legal Office for review and legal opinion. After due evaluation, the measure has been found to be lawful, just, and beneficial to the Province, provided that the utilization of the reprogrammed amount adheres strictly to the nature and intent of the original trust.

Pursuant thereto, while the Universal Health Care Act allows for broad application of health services, it is emphasized that funds sourced from the Trust Fund—originally intended for the BRO Healthcare Program and received in the nature of insurance premiums—may only be utilized for their intended purpose. In line with the Government Accounting Manual for Local Government Units, and pertinent provisions of Executive Order No. 292 and the Local

***Nagkaisa para sa Isabela***



**AN ORDINANCE AUTHORIZING THE REPROGRAMMING OF THE INTEREST-BEARING CURRENT ACCOUNT UNDER THE PROVINCIAL GOVERNMENT OF ISABELA – ISABELA PROVINCIAL HEALTH CARE, AMOUNTING TO FORTY-THREE MILLION FIVE HUNDRED FIFTEEN THOUSAND EIGHT HUNDRED THIRTY-THREE PESOS AND TWENTY-ONE CENTAVOS (₱43,515,833.21), TO THE SPECIAL HEALTH FUND AS REQUIRED UNDER THE UNIVERSAL HEALTH CARE LAW.**

Government Code of 1991, disbursements from trust funds must be made exclusively for the purpose for which the trust was created.

Accordingly, upon legislative authorization, the amount of Php 43,515,833.21 subject to reprogramming shall be allocated exclusively for the payment of medical and hospital expenses, in accordance with the original intent of the BRO Healthcare Program. The Isabela Provincial Health Office (IPHO) is hereby referred to formulate the necessary plans, programs, and activities that align with this specific utilization.

In view of the foregoing, the approval of this Ordinance is earnestly sought.

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**Section 1. Coverage.** This Ordinance shall cover the items, accounts, and appropriations provided in Section 2 hereof.

**Section 2. Reprogramming of Funds.** The funds sourced from the **INTEREST BEARING-CURRENT ACCOUNT** of the **Provincial Government of Isabela—allocated under the Isabela Provincial Healthcare—**are hereby reprogrammed to the **SPECIAL HEALTH FUND**, as specified below:

TYPE OF ACCOUNT	INTEREST BEARING-CURRENT ACCOUNT
CURRENCY	PHP
Account Number	1072-1070-94
Date Opened	01/26/2015
Current Balance	43,515,833.21
Term/Maturity Date	N/A

**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.

I hereby certify that the foregoing ordinance was duly enacted by the Sangguniang Panlalawigan of Isabela during its 125<sup>th</sup> Regular Session on April 08, 2025.

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**ATTY. RYAN JAY D. EDER**

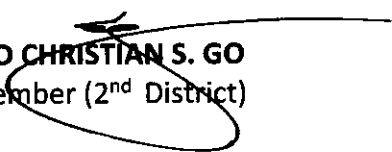
Secretary Protempore, Sangguniang Panlalawigan



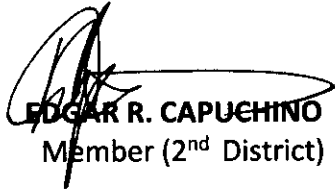
**DELFINITO EMMANUEL L. ALBANO**  
Member (1<sup>st</sup> District)




**EMMANUEL JOSELITO B. ANES**  
Member (1<sup>st</sup> District)




**ED CHRISTIAN S. GO**  
Member (2<sup>nd</sup> District)




**EDGAR R. CAPUCHINO**  
Member (2<sup>nd</sup> District)



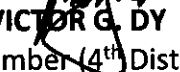
**MARY GRACE D. ARREOLA**  
Member (3<sup>rd</sup> District)



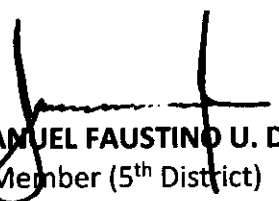
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**FAUSTINO G. DY III (O.L.)**  
Vice-Governor

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APPROVED:

  
RODOLFO T. ALBANO III  
Governor