Republic of the Philippines
Bangsamoro Autonomous Region in Muslim Mindanao
Eighteenth Sangguniang Panlalawigan
PROVINCE OF TAWI-TAWI

Fourteenth Regular Session

APPROPRIATION ORDINANCE NO. 003-18
Series of 2025

AN ORDINANCE AUTHORIZING THE ANNUAL BUDGET OF THE PROVINCE OF TAWI-TAWI FOR FISCAL YEAR 2026 IN THE TOTAL AMOUNT OF TWO BILLION THREE HUNDRED THIRTY-NINE MILLION SEVEN HUNDRED SIXTY-THREE THOUSAND EIGHT HUNDRED THIRTY-SIX PESOS AND 00/100 (PhP 2,339,763,836.00) COVERING THE EXPENDITURES FOR THE OPERATION OF THE PROVINCIAL GOVERNMENT FOR FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY FUNDS FOR THE PURPOSE

Authored by: HON. HASANAL JEOFFREY A. SALI

Explanatory Note

The Annual Budget of the Province of Tawi-Tawi for Fiscal Year 2026 provides the legal and financial framework for allocating the province's Internal Revenue Allotment and other income sources. It details estimated revenues and expenditures for programs, projects, and activities, ensuring effective financial management to support government operations and development initiatives.

This ordinance is formulated in accordance with Republic Act No. 7160, otherwise known as the Local Government Code of 1991, Bangsamoro Autonomy Act No. 49, otherwise known as Bangsamoro Local Governance Code of 2023, and other applicable laws and regulations. It has been thoroughly reviewed by the Sangguniang Panlalawigan to ensure compliance with legal requirements, transparency, accountability, and alignment with the province's Annual Investment Plan (AIP).

The proposed budget allocates funds to key sectors and programs, including peace and order, public safety, health and sanitation, medical assistance, nutrition, education, infrastructure, social services for senior citizens, persons with disabilities, youth, children, and women, and economic development. Through this ordinance, the provincial government reaffirms its commitment to efficient public service delivery and the ongoing implementation of policies and programs that support the welfare of its constituents.

BE IT ORDAINED by the Sangguniang Panlalawigan of the Province of Tawi-Tawi in a regular session duly assembled, that:

Section 1. The Annual Budget of the Province of Tawi-Tawi for Fiscal Year 2025 in the total amount of TWO BILLION THREE HUNDRED THIRTY-NINE MILLION SEVEN HUNDRED SIXTY-THREE THOUSAND EIGHT HUNDRED THIRTY-SIX PESOS AND 00/100 (PhP 2,339,763,836.00) covering various expenditure for the operation of the Provincial Government for the year 2026 is hereby approved.

The budget documents consisting of the following are incorporated herein and made integrated part of this Ordinance:

1. Budget Message of the Provincial Governor Transmitting the Annual Budget to the Sanggunian;
2. Local Budget Preparation Form No. 1-7; and
3. Annual Investment Program (AIP).

Section 2. Sources of Funds. The Sources of Funds for the Annual Budget in the total amount of TWO BILLION THREE HUNDRED THIRTY-NINE MILLION SEVEN HUNDRED SIXTY-THREE THOUSAND EIGHT HUNDRED THIRTY-SIX PESOS AND 00/100 (PhP 2,339,763,836.00) for FY 2026 as certified by the Local Finance Committee shall be as follows.

STATEMENT OF RECEIPTS

Particular	Account Code	Amount
I. Beginning Balance		
II. Estimated Income		
1. Local Sources		
A. Tax Revenue		
A.1 Real Property Tax		2,750,000.00
A.2 Other Local Tax		2,000,000.00
B. Non-Tax Revenue		
B.1 Business and Service Income		125,000.00
2. External Sources		
A. Internal Revenue Allotment (IRA)		2,299,813,836.00
B. Share from GOCCs (PAGCOR/PCSO)		75,000.00
C. Share from National Wealth		5,000,000.00
D. Other Subsidy Income		30,000,000.00
Total Available Resources for Appropriation		**2,339,763,836.00**

Section 3. Appropriation of Funds. The amount of TWO BILLION THREE HUNDRED THIRTY-NINE MILLION SEVEN HUNDRED SIXTY-THREE THOUSAND EIGHT HUNDRED THIRTY-SIX PESOS AND 00/100 (PhP 2,339,763,836.00) is hereby appropriated for the Annual Budget of the Province of Tawi-Tawi for FY 2026, as follows:

New Appropriation by Programs/Projects/Activities

Particular	Personal Services	MOOE	Capital Outlay	Total
1. Office of the Governor (Executive Services)				
a. General Admin and support, Executive Direction	120,497,201.52	154,980,225.00	25,470,000.00	300,947,426.52
b. Public Information and Comm.	10,600,000.00	4,500,000.00	730,000.00	15,830,000.00
c. Community Affair and Public Rel.	11,400,000.00	4,500,000.00	600,000.00	16,500,000.00
d. Civil Security Services	10,100,000.00	4,500,000.00	600,000.00	15,200,000.00
e. Sport Services	5,400,000.00	4,500,000.00	600,000.00	10,500,000.00
f. Jail Management and Rehab. Services	10,000,000.00	4,500,000.00	600,000.00	15,100,000.00
Sub-total	167,997,201.52	177,480,225.00	28,600,000.00	374,077,426.52
2. Vice Governor's Office	19,956,107.12	62,800,000.00	2,800,000.00	85,556,107.12
3. Sanggunian Panlalawigan	52,658,279.60	84,800,000.00	6,600,000.00	144,058,279.60
4. SP Secretary	14,565,822.40	2,260,000.00	2,300,000.00	19,125,822.40
5. Provincial Administrator	6,160,505.36	2,460,000.00	2,300,000.00	10,920,505.36
6. HRMO	13,436,658.80	2,260,000.00	2,200,000.00	17,896,658.80
7. PPDO	14,562,926.40	2,860,000.00	2,300,000.00	19,722,926.40
8. General Service Office	9,149,781.04	2,260,000.00	2,300,000.00	13,709,781.04
9. Provincial Budget Office	12,763,686.56	3,100,000.00	2,300,000.00	18,163,686.56
10. Provincial Accountant Office	13,000,538.32	3,100,000.00	2,300,000.00	18,400,538.32
11. Provincial Treasurer's Office	26,240,998.72	5,000,000.00	2,300,000.00	33,540,998.72
12. Provincial Assessor's Office				
a. Assessor Mngt Services	16,211,817.20	2,860,000.00	2,300,000.00	21,371,817.20
b. General Revision of Real Property		2,000,000.00		2,000,000.00
Sub-total	16,211,817.20	4,860,000.00	2,300,000.00	23,371,817.20
13. Provincial Legal Office	6,702,678.32	2,490,000.00	2,300,000.00	11,492,678.32
14. Provincial Cooperative Office	4,827,480.48	2,860,000.00	2,200,000.00	9,887,480.48
15. Provincial Agriculture Office				
a. Agricultural Mngt Services	10,065,475.92	2,860,000.00	2,100,000.00	15,025,475.92
b. Agricultural and Fishery Program		25,000,000.00	100,000.00	25,100,000.00
Sub-total	10,065,475.92	27,860,000.00	2,200,000.00	40,125,475.92
16. Provincial Engineers Office				
a. Engineering Services	33,313,789.76	6,550,000.00	2,300,000.00	42,163,789.76
b. Operation of Motorpool Equipment		3,200,000.00		3,200,000.00
Sub-total	33,313,789.76	9,750,000.00	2,300,000.00	45,363,789.76
17. Provincial Tourism Office				
a. Tourism Mngt Services	16,094,055.52	2,960,000.00	2,300,000.00	21,354,055.52
b. Preservation/Maintenance of Cultural H		18,988,000.00		18,988,000.00
c. Tourism and Cultural Development Program	9,108,000.00	27,672,160.00		36,780,160.00
Sub-total	25,202,055.52	49,620,160.00	2,300,000.00	77,122,215.52
18. Provincial Population Commission				
a. Population Mngt Services	6,422,463.20	2,270,000.00	2,200,000.00	10,892,463.20
b.Population Control and Family Planning Program		13,000,000.00		13,000,000.00
Sub-total	6,422,463.20	15,270,000.00	2,200,000.00	23,892,463.20
19. Auditor's Office		1,800,000.00		1,800,000.00
20. Prosecutor's Office		750,000.00		750,000.00
21. Regional Trial Court		750,000.00		750,000.00
TOTAL	**453,238,266.24**	**464,390,385.00**	**72,100,000.00**	**989,728,651.24**

22. Budgetary Requirements				
a. 20% Development Fund			459,962,768.00	459,962,768.00
b. 5% LDRRMF		116,988,191.80		116,988,191.80
c. Aid to Barangays		2,030,000.00		2,030,000.00
TOTAL		**119,018,191.80**	**459,962,768.00**	**578,980,959.80**
23. Special Purpose Appropriation / Locally Funded Projects				
A. Peace and Order and Public Safety Program		20,100,000.00		20,100,000.00
B. Livelihood Support Program		70,000,000.00		70,000,000.00
C. Provincial Annual Kamahardikaan Festivity		40,000,000.00		40,000,000.00
D. Prisoner's Welfare and Rehabilitation		25,000,000.00		25,000,000.00
E. Integrated Health and Medical Support Program		40,000,000.00		40,000,000.00
F. Basic Health and Medical Assistance to Indigent		40,000,000.00		40,000,000.00
G. Health and Sanitation Program		10,000,000.00		10,000,000.00
H. Nutrition Program		20,000,000.00		20,000,000.00
I. Educational Support Prog./Assistance	30,000,000.00	36,000,000.00		66,000,000.00
J. Human Resource Development Program		10,000,000.00		10,000,000.00
K. Sports Development Program		35,000,000.00		35,000,000.00
L. Senior Citizen and PWD Welfare Prog.		23,397,638.36		23,397,638.36
M. Children Welfare and Protection Prog.		23,397,638.36		23,397,638.36
N. Local Youth and Development Program		23,397,638.36		23,397,638.36
O. Gender Equality Awareness Program		15,000,000.00		15,000,000.00
P. Women Welfare and Development		19,000,000.00		19,000,000.00
Q. Other GAD Related Services		10,761,309.88		10,761,309.88
R. Operational Support to NGAs/NGOs/LGUs		69,000,000.00		69,000,000.00
S. Environmental Protection Program		20,000,000.00		20,000,000.00
T. Barangay/Sitio/Community Improvement		41,000,000.00	25,000,000.00	66,000,000.00
U. Repairs and Maintenance of Roads (Province-wide)		60,000,000.00		60,000,000.00
V. Rehabilitation of Roads (Province-wide)		65,000,000.00		65,000,000.00
TOTAL	**30,000,000.00**	**716,054,224.96**	**25,000,000.00**	**771,054,224.96**
GRAND TOTAL	**483,238,266.24**	**1,299,462,801.76**	**557,062,768.00**	**2,339,763,836.00**

SPECIAL PROVISIONS

Section 4. Local Disaster Risk Reduction and Management Fund. The amount herein appropriated for Local Disaster Risk Reduction Management Fund shall be utilized/disbursed in accordance with the NDRRMC, DBM and DILG Joint Memorandum Circular No. 2013-1 dated March 25, 2013.

Section 5. Miscellaneous Personnel Benefit Fund. The amount appropriated for Miscellaneous Personnel Benefit Fund shall be used for payment of local personnel-related expenditures which includes various personnel benefits, terminal leave benefits, funding requirements for creation of new position and salary adjustment for step increment during FY 2025 and other personal services deficiencies, with the required amounts and recipients thereof determined only during budget execution.

Section 6. Aid to Barangays. The amount appropriated herein shall be disbursed as financial assistance to 203 barangays in the province at no less than Php1,000.00 each pursuant to Section 324c of the Local Government Code.

GENERAL PROVISIONS

RECEIPTS AND INCOME

Section 7. Fees, Charges and Assessment. All fees, charges, assessments, and other receipts or revenues collected by departments/offices in the exercise of their functions, at rates authorize under Provincial Ordinances, shall be deposited with the Office of the Provincial Treasurer and shall accrue to the General Fund.

Section 8. Trust Receipts. Receipts collected/received by the Provincial Government acting as trustee, agent or administrator, shall be booked as trust liability account of the province and deposited with the Provincial Treasury. Disbursements shall be made in accordance with the purpose for which the fund is created and shall be subject to pertinent accounting and auditing rules and regulations.

Section 9. Donations. Receipts from donations shall be accounted for in the books of the Provincial government in accordance with pertinent accounting and auditing rules and regulations, such donations, whether in cash or in kind, shall be deemed automatically appropriated for the purpose specified by the donor. The receipts from cash donations shall be remitted to the Provincial Treasurer recorded as a Special Account in the General Fund and shall be available to the implementing office concerned through a Special Budget. Provided, that donations for a specific purpose with a term not exceeding one (1) year shall be treated as trust receipts in accordance with Section 2 hereof.

EXPENDITURES

Section 10. Restrictions on the Use of Government Funds. No government funds shall be utilized for the following purposes:

a. To procure materials for infrastructure projects, goods and consulting services as well as common-use supplies as defined by the Government

Gobyernong Tapat at Lingkod Bayan

Procurement Policy Board not in adherence to the provisions of R.A. 9184 and its Revised Implementing Rules and Regulations;

b. To purchase motor vehicles that is contrary to the provisions of National Budget Circular No. 446-A, of the Department of Budget and Management, Administrative Order No. 233 of the Office of the President and Memorandum Circular No. 2009-06 of the Department of the Interior and Local Government.

c. To defray foreign travel expenses which is not in accordance with the provisions of Memorandum Circular Nos. 2001-52, 2006-22 and 2006-163 of the Department of the Interior and Local Government.

d. To provide fuel, parts, repair and maintenance to any government vehicle not properly identified as a government vehicle and does not carry its official government plate number.

e. To pay honoraria, allowances or other forms of compensation to any government official or employee, except those specifically authorized by law.

Section 11. Extraordinary Expenses. Appropriations authorized herein may be used for extraordinary expenses of the Provincial Governor. For the purpose of this section, extraordinary expenses shall include, but shall not be limited to, expenses incurred for:

a. Official entertainment;
b. Public relations;
c. Educational, Athletic and Cultural Activities;
d. Contributions to civic or charitable institutions;
e. Subscription to professional technical journals and informative magazines, library books and materials; and
f. Other similar expenses not supported by the regular budget allocation.

No portion of the amounts authorized herein shall be used for salaries, wages, allowances, confidential and intelligence expenses. These expenditures shall be subject to pertinent accounting and auditing rules and regulations.

Section 12. Human Resources Development and Training Programs. The Provincial Human Resource Management Office shall review and formulate their human resource development and training programs to make the same responsive to the organizational needs and manpower requirements of offices and the need to train personnel in appropriate skills and attitudes. Such training programs shall be consistent with the rules and regulations issued by the CSC for the purpose.

Section 13. Programs/Projects Related to Gender and Development. The development of the GAD Plan shall proceed from the conduct of gender analysis, the generation and review of sex-disaggregated data, and consultations with gender advocates and women clientele. Its implementation shall contribute to poverty alleviation, the economic empowerment especially of marginalized women, the protection, promotion and fulfillment of women's human rights, and the practice of gender – responsive governance.

PERSONNEL AMELIORATION

Section 14. Funding of Personnel Benefits. The personnel benefits cost of government officials and employees shall be charged against the funds from which their compensations are paid. All authorized supplemental or additional compensation, fringe benefits and other personal services cost of officials and employees whose salaries are drawn from special accounts, such as salary increases, step increment for length of service, and other personnel benefits and privileges authorized by law, shall similarly be charged against the corresponding fund from which their basic salaries are drawn and/or from lump sum appropriation for other personnel benefits.

The amount appropriated herein for Salaries and Wages – Regular and other associated compensations include funding requirements for implementation of the Second Tranche Compensation Adjustment for Local Government Personnel pursuant to Local Budget Circular No. 132 dated January 6, 2021 and funding requirements for the proposed creation of new positions.

Section 15. Remittance of Government Counterpart Contribution. The government shares compulsory contribution mandated by R.A. No. 8291, R.A. No. 6111, P.D. No. 626, as amended, and R.A. No. 7875, shall be remitted directly to the GSIS, the HDMF, the PHIC, or the Employees Compensation Commission.

Section 16. Authorized Deductions. Deductions from salaries, emoluments or other benefits accruing to any government employee chargeable against the appropriations for personal services may be allowed for the payment of individual employee's contributions or obligations due the following:

a. The BIR, GSIS, HDMF and PHIC

Section 17. Year-End Bonus and Cash Gift. The year-end bonus equivalent to one (1) month basic salary and additional cash gift of Five Thousand Pesos (PhP 5,000.00) provided under Budget Circular No. 2016 – 4 dated April 28, 2016 shall be granted to all Provincial Government officials and employees who have rendered at least a total of four (4) months of service including leaves of absence with pay from January 1 to October 31 of each year, and who are still in the service as of October 31 of the same year.

Mid-Year Bonus equivalent to one-month basic salary and cash gift of Five Thousand Pesos (PhP 5,000.00) as an additional benefit, shall also be granted to Provincial Government officials and employees not earlier than May 15, if at least a total of four (4) months of services have been rendered regardless of whether they will still be in the service as of October 31 of the same year. A proportionate share of the remaining balance of the cash gift shall be granted prior to retirement/separation before October 31, subject to the implementing rules and regulations issued by the DBM.

Section 18. Traveling Expenses. Official and employees of the government may be allowed payment of claims for reimbursement of traveling and related expenses incurred in the course of official travel certified by the department head concerned and approved by the Provincial Governor as absolutely necessary in the performance of an assignment, and supported by receipts, chargeable to available allotment for traveling expenses, subject to the provision of E.O. Nos. 248 and 248A, s. 1995, as amended by E.O. No. 298, s. 2004.

Gobyernong Nagsasalig Lahat

Section 19. Representation and Transportation Allowances (RATA). The following officials are hereby granted monthly commutable representation and transportation allowances payable from the programmed appropriations provided for their respective offices at rate prescribed under LBC No. 157 dated May 03, 2024.

The Transportation Allowance herein authorized shall not be granted to officials who are assigned or presently use government motor transportation.

Section 20. Uniform or Clothing Allowance. The appropriation provided for each office may be used for uniform or clothing allowance of employees at not more than Seven Thousand Pesos (PhP 7,000.00) each per annum.

Section 21. Entitlement to Personnel Economic Relief Allowance. The Personnel Economic Relief Allowance (PERA) in the amount of two thousand pesos (PhP 2,000.00) per month shall be granted to appointive and elective Provincial Government officials and employees occupying itemized plantilla positions and casual employees pursuant to Local Budget Circular No. 2009-3 of the Department of Budget and Management dated August 18, 2009.

Section 22. Medical Allowance. A Medical Allowance in an amount not exceeding Seven Thousand Pesos (P7,000) per annum shall be granted to each qualified government civilian personnel as a subsidy for the availment of health maintenance organization (HMO)-type benefits. The Medical Allowance shall be categorized under the Standard Allowances and Benefits component of the Total Compensation Framework embodied in JR No. 4, and RA No. 11466.

RELEASE AND USE OF FUNDS

Section 23. Use of Savings. In accordance with Section 336 of Republic Act No. 7160, the Local Government Code of 1991, the Provincial Governor and the Presiding Officer of the Sangguniang are authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.

Section 24. Disbursement of Funds. All appropriated funds shall be disbursed only through the Provincial Treasurer's Office.

Section 25. Limitations on Cash Advance/Reportorial Requirements. Notwithstanding any provision of law to the contrary, it is hereby declared a policy of the government not to grant cash advances until such time that the earlier cash advances availed of by the officials or employees concerned shall have been already liquidated pursuant to pertinent accounting and auditing rules and regulations.

Section 26. Strict adherence to procurement procedures, Laws, Rules and Regulations. In the procurement of infrastructure projects, goods and consulting services, all department heads including Sangguniang Panlalawigan Members shall strictly adhere to the provisions of R.A. No. 9184 and its Revised Implementing Rules and Regulations (IRR). Further, the Government Electronic Procurement System (G-EPS) shall be used as the primary source of information on government procurement of common-use supplies, goods and equipment, and as a repository of all government procurement information.

Gobyernong kaSali ang lahat

Section 27. Submission of Quarterly Financial and Narrative Accomplishment Reports. Within twenty (20) days after the end of each quarter, each department shall submit a quarterly financial and physical accomplishment report to the Local Finance Committee through the Provincial Budget Office who shall conduct semi-annual review and general examination of cost and accomplishment against performance standard applied in undertaking development project.

Section 28. Separability Clause. If for any reason, any section or provision of this Ordinance is declared unconstitutional or invalid, other sections or provisions hereof which are not affected thereby shall continue to be in full force and effect.

Section 29. Effectivity. The Provisions of this Ordinance shall take effect on January 02, 2026, unless otherwise provided herein.

ENACTED AND UNANIMOUSLY APPROVED this 09th day of December 2025 (*18 Jumada II 1447 AH)* Bongao, Tawi-Tawi, Philippines

HON. ERSHAD T. ABDURAHMAN
Member

HON. MICHAIL K. AHAJA
Member

HON. ARRON FHADZ C. AHAMAD
Member

HON. RODEL R. AKIP
Member

HON. EDZFAR S. LADJAHALI
Member

HON. MARK RENIL T. SAMSUYA
Member

HON. ALFILRADA M. LADJABASSAL
Member

HON. JONEL I. MOHAMMAD MONEL
Member

HON. MELHAN J. MASDAL
Member

HON. ALSHID L. MOHAMMAD ALI
Member

HON. HASANAL JEOFFREY A. SALI
Liga ng mga Barangay, Provincial President
Ex-Officio

HON. NURSHADAR D. MATBA
SK Federation President, Ex- Officio

HON. DAYANG CARLSUM S. JUMAIDE, DPA
Member, Women Sector Representative

HON. RAJIL M. ASPIRIN
Member, Indigenous People Sectoral Representative

ATTESTED BY:

ATTY.DAYANG-DAYANG KHADIJA J. BAGUINDA-DAMBONG
Secretary to the Sangguniang Panlalawigan

CERTIFIED TO BE DULY ENACTED:

HON. ALSYED A. SALI
Presiding Officer
Provincial Vice Governor
Date: _____

APPROVED

HON. YSHMAEL I. SALI
Provincial Governor
Date: _____