



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Republic of the Philippines  
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO  
**Ministry of Finance, and Budget and Management**  
Bangsamoro Government Center, Rosary Height VII, Cotabato City

**BANGSAMORO BUDGET CIRCULAR**

No. 2022-01

7 January 2022  
3 Jumada Al-Akhirah 1443

**TO : All Heads of Ministries, Parliament, and Offices of the Bangsamoro Government, Budget Officers, Accountants; and All Others Concerned**

**SUBJECT : GUIDELINES ON THE RELEASE OF FUNDS FOR FY 2022**

**1.0 POLICY STATEMENT**

In line with the Bangsamoro Government's thrust on moral governance through efficient, effective, transparent, and accountable delivery of public services, key budget reforms are being adopted to ensure the timely execution of programs, projects and activities, to wit:

- 1.1 Implementation of the one-year validity of appropriations for FY 2022;
- 1.2 Comprehensive release of budget through the General Appropriations Act of the Bangsamoro as Allotment Order (GAABAO), and
- 1.3 Supplemental release of budget through the Special Allotment Release Order (SARO).

**2.0 PURPOSES**

- 2.1 To provide policies, procedures, rules and regulations on the release, utilization of funds, and monitoring thereof for FY 2022.
- 2.2 To synchronize fund release with the implementation of the overall physical and financial plans, targets and schedules submitted by the Ministries and Offices.
- 2.3 To institutionalize a simplified, streamlined monitoring and evaluation, and reporting of performance information.

MINISTRY OF FINANCE, AND  
BUDGET AND MANAGEMENT-BARM

**RELEASED**

DATE: 1/07/2022 TIME: 2:07



### **3.0 COVERAGE**

All Ministries and Offices receiving budgetary support from the Bangsamoro Government stated in the 2022 General Appropriations Act of the Bangsamoro (GAAB).

### **4.0 GENERAL GUIDELINES**

- 4.1 The FY 2022 GAAB takes effect on January 1, 2022 as provided under Section 72, General Provisions (GPs) of said law.
- 4.2 All appropriations authorized in FY 2022 GAAB shall be available for release and disbursement for the purpose specified, and under the same general and special provisions applicable thereto, until December 31, 2022.
  - 4.2.1 Appropriations for MOOE and Other Capital Outlay items shall likewise be valid for obligation until December 31, 2022, while the delivery, inspection and payment shall be made not later than March 31, 2023. On the other hand, appropriations for infrastructure capital outlay shall be subject to the provisions under the Specific Guidelines 5.3 of this Circular.
- 4.3 The Allotment Release Program (ARP) or the allotments to be released to cover government operations in FY 2022, shall be limited to P79.8 Billion.
  - 4.3.1 The Ministry or Office ARP shall correspond to the sum of the allotments chargeable against Bangsamoro Autonomy Act No. 23, FY 2022 GAAB.
- 4.4 Pursuant to BAA No. 24, the availability of the Bangsamoro Appropriations is extended to December 31, 2022, except for Personnel Services.
  - 4.4.1 Separate Budget Execution Documents (BEDs) pertaining to 2020 and 2021 extended funds shall be submitted separately to the Ministry of Finance, and Budget and Management.
  - 4.4.2 Budget and Financial Accountability Reports (BFARs) related to 2020 and 2021 extended funds shall be submitted separately, pursuant to Section 66, General Provisions (GPs) of the FY 2022 GAAB.
- 4.5 The following policies shall be observed in the release of funds for FY 2022:
  - 4.5.1 Funds specifically appropriated to Ministry or Office shall be



released directly to the Ministry or Office (Section 50, GPs of the FY 2022 GAAB).

4.5.2 Lump-sum appropriations shall be released directly to the implementing Ministry or Office upon submission to MFBM of a Special Budget Request (SBR) (Section 51, GPs of the FY 2022 GAAB).

4.5.3 All releases from lump-sum appropriations for capital outlays shall be specifically governed by the applicable Special Provisions (SPs) in the FY 2022 GAAB.

4.6 Release of funds, i.e., Obligational Authority and Disbursement Authority shall be in accordance with the targets set forth under the MFBM-evaluated Budget Execution Documents (BEDs) for FY 2022 prepared and submitted by Ministries and Offices.

4.6.1 The Financial Plan (FP) or BED No. 1 shall be the basis for determining the obligation program of the Ministry or Office, classifying the budgetary items into: a) "For Comprehensive Release (FCR)"; and b) "For Later Release (FLR)".

4.6.2 The obligational authority for items of appropriations in the budget shall be released through the following:

4.6.2.1 GAAB as Allotment Order (GAABAO); and

4.6.2.2 Special Allotment Release Order (SARO) for items of appropriations classified as FLR which shall constitute the negative list and are considered withheld. Such items listed in Schedule II hereof, are subject to specific conditions and require compliance with certain documentary requirements/approvals from other authorities.

4.6.3 The MFBM-evaluated Monthly Disbursement Program (MDP) or BED No. 3 shall serve as basis for the release of disbursement authorities including the comprehensive Notice of Cash Allocation (NCA).

4.6.3.1 Additional NCAs, as may be required, shall be issued for items classified under FLR, as well as Prior Year's obligation.

4.6.4 The BEDs shall be submitted not later than January 20, 2021.

4.7 Use of PS Appropriations



Appropriations for PS shall be used for the payment of compensation and personnel benefits authorized by law, including deficiencies thereof, to be given to Government personnel. Accordingly, use of PS appropriations for any PS deficiency will follow the rules provided herein and shall not be considered as a form of modification in allotment.

4.7.1 Any available allotment for PS within a Ministry or Office may be utilized by said Ministry or Office for the payment of deficiencies in authorized personnel benefits (Section 37, GPs of the FY 2022 GAAB).

4.7.2 The following limitations in the use of available PS allotments shall be observed:

4.7.2.1 Retirement and Life Insurance Premium (RLIP) cannot be reallocated to other objects of expenditures under PS; and

4.7.2.2 Released allotments for PS cannot be used to pay Collective Negotiation Agreement Incentives.

4.7.3 In instances where Ministries and Offices have newly-filled positions, the unobligated PS allotments may be utilized, subject to the approval of Minister or Head of Office, based on the following:

4.7.3.1 Advice for Use of PS Appropriations (APSA) (Attachment 4) duly accomplished and signed by the Ministry or Office Head; and

4.7.3.2 Registry of Allotments and Obligations for PS (RAOPS) reflecting the adjustments and reported in the accountability reports to be submitted to MFBM, i.e., SAAODB.

#### 4.8 Modification in Allotments Issued

As a general rule, Ministries and Offices of the Bangsamoro Government shall spend what is programmed in their respective appropriations in GAAB.

In exceptional circumstances, Ministries and Offices may modify the allotment issued within an activity or project (Section 56, GPs of the FY 2022 GAAB) subject upon **timely submission of reports by all Ministries and Offices concerned.**

4.8.1 Modification refers to any change within an activity or project, allotment class or object of expenditure; or within a Special



Purpose Fund (SPF) as reflected in the FY 2022 GAAB.

- 4.8.2 All modifications in the allotment for MOOE and CO shall not entail any increase in the total amount appropriated for the specific activity or project (Section 56, GPs of the FY 2022 GAAB). In case of programs with several activities, modification may be done only within each activity.

The use of available Personnel Services (PS) allotment to cover a deficiency in personnel benefits, as cited in item 4.7 hereof, which may result to an increase in appropriation for a P/A/P, is not a form of modification of allotment and is authorized under Section 37, GPs of the FY 2022 GAAB.

#### 4.9 Use of Savings to Augment Deficient Items of Appropriation

The following guidelines shall be observed in the use of savings to augment deficient appropriations for program, activity, or project (P/A/P) in the FY 2022 GAAB, in accordance with Sections 52, 53, 54 and 55, of the GPs of the FY 2022 GAAB:

- 4.9.1 Savings refer to portions or balances of any released appropriations which have not been obligated as a result of any of the following:
- 4.9.1.1 Completion, final discontinuance, or abandonment of a program, activity or project for which the appropriation is authorized; or
  - 4.9.1.2 Implementation of measures resulting in improved systems and efficiencies and thus enabled a Ministry or Office to meet and deliver the required or planned targets, programs and services approved in the FY 2022 GAAB at a lesser cost.

Allotments that were not obligated due to the fault of the Ministry or Office concerned shall not be considered savings.

Notwithstanding the foregoing, final discontinuance or abandonment of a program, activity or project, whether released or unreleased, allotment for which remain unobligated, may be declared by the Chief Minister as savings in case of a declaration of a state of national or regional calamity as may be necessary to augment deficient programs, activities or projects of the Ministries and Offices or special purpose funds that are necessary to immediately address existing calamity.



In case final discontinuance or abandonment is used as basis in the declaration of savings, such discontinued or abandoned program, activity or project shall no longer be proposed for funding in the next two (2) fiscal years, except in cases where savings were declared from final discontinuance or abandonment of a program, activity or project in view of a declaration of a state of national or regional calamity as may be needed to augment deficient programs, activities or projects of the Ministries and Offices or special purpose funds that are necessary to immediately address the existing calamity.

4.9.2 Augmentation is the act of the officers authorized to use savings in the FY 2022 GAAB (Sec. 54, FY 2022 GAAB) in their respective appropriations to cover a deficiency in any existing item of appropriation within their respective offices.

4.9.2.1 A deficiency in an item of appropriation may result from:

4.9.2.1.1 Unforeseen modifications or adjustments in the P/A/P;

4.9.2.1.2 Re-assessment in the use, prioritization or distribution of resources; and

4.9.2.1.3 Additional requirements for a program, activity or project in view of a declaration of a state of national or regional calamity.

4.9.2.2 An item of appropriation shall pertain to the amount appropriated for a P/A/P authorized in the FY 2022 GAAB. Accordingly, the existence of an activity or project regardless of the availability of allotment class is sufficient for the purpose of augmentation.

4.9.2.3 The particulars of the expenditures to be funded from savings should be within the scope of or covered by an existing activity or project. The existence of an activity or project regardless of the availability of allotment class is sufficient for the purpose of augmentation.

In no case shall a non-existent activity or project be funded by augmentation from savings or by the use of an appropriation authorized in the FY 2022 GAAB. (Sec. 54, FY 2022 GAAB)



4.9.3 In the use of savings, priority shall be given to the payment of compensation, year-end bonus and cash gift, retirement gratuity, terminal leave benefits, and other personnel benefits authorized by law and in the FY 2022 GAAB, as well as the implementation of priority project or activity covered in the FY 2022 GAAB.

4.9.4 In case of savings in the appropriations of the Ministries and Offices, the Minister or Head of Office may request the use of such savings to the **MFBM** subject to the approval of the Chief Minister, and the rules on augmentation.

#### 4.10 Use of Fees and Income

All fees, charges, assessments, and other receipts or revenues collected by Ministries and Offices of the Bangsamoro Government, in the exercise of their mandated functions, at such rates as are now or may be approved by the appropriate approving authority and shall be remitted and deposited to the Bangsamoro Treasury, in accordance with Section 3, Chapter 1, Book VII of the Bangsamoro Autonomy Act No. 13, and shall form part of the general fund. Such fund can only be used when appropriated unless provided otherwise in the General Appropriations Act of the Bangsamoro.

#### 4.11 Reports Required and Reporting Timelines

4.11.1 November 15, 2022 - deadline for submission to the MFBM of Ministry or Office request/s for any release requiring issuance of SAROs/additional **NCAs**

4.11.2 Within 30 days after the end of each quarter - submission of separate Budget and Financial Accountability Reports (BFARs) for 2020 and 2021 extended fund and 2022 budget pursuant to Section 67, GPs of the FY 2022 GAAB.

4.11.3 On or before the tenth (10<sup>th</sup>) day of the month immediately following the covered period:

4.11.3.1 Separate Monthly Report on Appropriations, Allotments, Obligations and Disbursements for FY 2020 and 2021 extended fund and 2022 budget should be submitted to **MFBM** using the prescribed format (Attachment 2); and

4.11.3.2 Separate Monthly Report of Disbursements (FAR No. 4) for FY 2020 and 2021 extended fund and 2022 budget.



- 4.12 To manage the release of funds for critical programs and projects and at the same time improve agencies' compliance with the accountability requirements i.e., submitting the BEDs and BFARs, MFBM may rationalize the release of additional funds to the requesting Ministries and Offices effective January FY 2022.
- 4.13 The MFBM shall conduct Performance Review/s to determine the level of performance of each Ministry or Office in terms of physical outputs, as well as actual expenditures incurred in the productions/delivery of goods/services to the public vis-a-vis targets for the same period. The result of the review will be used as one of the bases for determining the necessity of any of the following:
- 4.13.1 Release of the balance of the FLR items under the FY 2022 Programmed Appropriations;
  - 4.13.2 Additional release from SPFs;
  - 4.13.3 Approval of requests for modification in allotment; or
  - 4.13.4 Revision of plans/targets as reflected in the MFBM-evaluated BEDs submitted by Ministries and Offices.
  - 4.13.5 Bangsamoro Accomplishments and Systems Assessment (BASA), mid-year and year-end, shall be conducted by the MFBM using the following documents, among others:
    - 4.13.5.1 BFARs as of June 30 and as of December 31;
    - 4.13.5.2 BASA report; and
    - 4.13.5.3 Summary of findings and overall Ministry/Office recommendation.
- 4.14 Ministries and Offices are required to implement the transparency provisions in the FY 2022 GAAB.

## **5.0 SPECIFIC GUIDELINES**

### **OBLIGATIONAL AUTHORITIES UNDER THE FY 2022 GAAB**

- 5.1 Obligational Authorities shall be released pursuant to the following procedures:
- 5.1.1 The list of GAAB Items under For Comprehensive Release (FCR) which shall be released through GAABAO is summarized under Schedule I. On the other hand, the list of Expenditure Items For



Later Release (Negative List) which shall be released through Special Allotment Release Order (SARO) is summarized under Schedule II.

#### 5.1.2 Release of SARO

5.1.2.1 Personnel Gratuity Fund shall be used to fund the pension requirements, TL/RG benefits of optional retirees, including those retiring under R.A. No. 1616, monetization of leave credits of government employees, separation and incentives for those affected by restructuring, merger, streamlining, abolition, or privatization.

The release of subsequent SAROs to cover pension requirements for the second to fourth quarters of pensioners cited in Schedule II (Negative List) shall be based on the latest list of actual pensioners provided by the Ministries and Offices concerned, as confirmed by MFBM and supported with the required BFARs.

Release of funds shall be made directly to the Ministries and Offices concerned.

5.1.2.2 Miscellaneous Personnel Benefit Fund shall be used to fund PS deficiencies of employees who are still in the government service, e.g., salaries, bonuses, etc., except those pertaining to filling-up, existing and newly-created positions already provided under the Ministries and Offices' budget, funding requirements for personnel of offices to be created and other Personnel Services as may be mandated by Law or as provided in the FY 2022 GAAB. PS deficiencies shall be initially charged against the available allotment of the Ministry/Office.

Release of funds shall be subject to the determination by the MFBM that the Personnel Services requirement cannot be accommodated within the Ministry/Office's Personnel Services appropriations as authorized under Section 37 of the GPs of the FY 2022 GAAB.

5.1.2.3 Contingent Fund shall cover the funding requirement of programs, activities and projects under the special provisions in the FY 2022 GAAB, and of new and/or urgent projects and activities of the Bangsamoro Government that need to be implemented or paid during the year. Release from the Contingent Fund



shall be subject to the approval by the Chief Minister, and specific guidelines to be issued by the MFBM.

## OTHER BUDGET AUTHORIZATION DOCUMENTS

### 5.2 Multi-year Contracting Authority (MYCA)

5.2.1 For purposes of entering into multi-year contracts, the issuance of a MYCA or and equivalent authority may be required. A MYCA is the authority issued by the MFBM to Ministries and Offices, covering the full contract cost, for the procurement of multi-year projects. This shall be used as the basis in the certification of availability of funds required prior to contract execution.

5.2.2 The implementing Ministries and Offices shall ensure that the annual funding requirements for the multi-year projects shall be included in its budget proposals for the covered years, consistent with the funding schedule in the **MYCA** and equivalent authorities, and letter of commitment. In the case of Ministries and Offices, the MFBM shall ensure that the funding requirement for the multi-year projects are included in the Bangsamoro Expenditure Program (BEP) to be submitted to Parliament who shall give consideration of the said proposal.

In all instances, the disbursement to be incurred for multi-year contracts shall in no case exceed the cash appropriations for the purpose during the year. Procurement on multi-year projects shall be subject to the provisions of R.A. No. 9184<sup>1</sup> and its IRR and GPPB guidelines. (Sec. 23, FY 2022 GAAB)

5.2.3 The MFBM shall ensure that the funding requirement for the multi- year projects are included in the Bangsamoro Expenditure Program (BEP) to be submitted to the Parliament (Sec. 23, FY 2022 GAAB).

5.3 Appropriations for infrastructure capital outlays, shall be valid for obligation until December 31, 2022, while the completion of construction, inspection and payment may be made not later than June 30, 2023.

Infrastructure projects shall cover the construction, improvement,

<sup>1</sup> Republic Act No. 9184 dated January 10, 2003 (An Act Providing for the Modernization, Standardization and Regulation of the Procurement Activities of the Government and for other Purposes)

<sup>2</sup> Republic Act No. 6957 dated July 9, 1990 (An Act Authorizing the Financing Construction, Operation and Maintenance of Infrastructure Projects by the Private Sector, and for Other Purposes)

<sup>3</sup> Republic Act No. 7718 dated May 9, 1994 (An Act amending Certain Sections of Republic Act No. 6957, entitled "An Act Authorizing the Financing, Construction, Operation and Maintenance of Infrastructure Projects by the Private Sector, and for the Other Purposes)



rehabilitation, restoration or maintenance of roads and bridges, railways, airports, seaports/fish ports, information and communication technology and facilities, among others, as defined under R.A. No. 9184<sup>1</sup> and R.A. No. 6957<sup>2</sup> as amended by R.A. No. 7718<sup>3</sup>.

## **DISBURSEMENT AUTHORITIES**

5.4 The procedures to be observed in the issuance of Disbursement Authorities shall be as follows:

5.4.1 The MFBM shall consolidate and evaluate the MDPs submitted by Ministries and Offices consistent with the FY 2022 GAAB, to include the following:

5.4.1.1 Requirements for January 1, 2022 to December 31, 2022 corresponding to obligations to be incurred shall include FCR items released through the GAABAO.

5.4.2 Disbursement Authorities to be Issued Based on the MDP

5.4.2.1 Notice of Cash Allocation (NCA)

- Consistent with the MFBM-evaluated MDP based on the FY 2022 GAAB, a comprehensive NCA shall be issued directly to the Ministry or Office covering the FY 2022 quarterly (e.g. April 2022 to June 2022) operating cash requirements.
- Additional **NCAs** shall be issued for items classified under FLR (including but not limited to releases from SPFs), as may be required.

5.4.2.2 Crediting and Validity Periods for NCA

5.4.3 For FY 2020 and 2021 extended funds

5.4.3.1 The MFBM shall issue certification of Authority to Disburse the Funds subject to the submission of the BEDs.

### **For Budgetary Accounts**

- NCAs shall be issued to the Government Servicing Bank of the BARM.
- NCAs for crediting to Current Account of Ministries and Offices include the requirements for Ministries



and Offices' regular operations. This shall be valid until the last working day of the 3rd month of the quarter covered.

- For comprehensively released NCAs covering quarterly regular cash requirements, the specific monthly allocation shall be credited on the first working day of each month.
- For additional NCAs issued, the amount indicated shall be credited on the date of issuance of such NCA, and on the first working day of the succeeding months (if any).

To optimize the use of the available NCAs, NCAs released to Ministries/ Offices under said Account can be used to cover payment of current year accounts payables (A/P) to all creditors (external and internal) incidentally incurred in the implementation of 2022 programs, activities, and projects as authorized in the GAAB. It is understood that payment of mandatories, i.e. , PS, MOOE, and CO requirements, shall take precedence over A/Ps in the utilization of the NCAs received. Only when the mandatory requirements are satisfied can the payment of A/Ps be charged against the available NCAs.

- Lapsed NCAs may be reissued, subject to the results of Performance Review/s conducted by the MFBM.

## **6.0 OTHER PROCEDURAL GUIDELINES**

### **6.1 Use of PS Appropriations**

#### **6.1.1 Ministry or Office-Specific Appropriations for PS**

6.1.1.1 Consistent with Section 37, GPs of the FY 2022 GAAB, the appropriations for PS shall be used for the payment of authorized personnel benefits to be given to Bangsamoro Government employees, to wit:

- Basic Salaries, including Step Increments;
- Standard Allowances and Benefits, which shall be



limited to the following:

- Personnel Economic Relief Allowance;
  - Uniform or Clothing Allowance; and
  - Mid-year Bonus, Year-End Bonus and Cash Gift.
- Specific-Purpose Allowances and Benefits, limited to the following:
    - Representation Allowances;
    - Per Diem;
    - Honoraria;
    - Night-Shift Differential;
    - Overtime Pay;
    - Subsistence Allowance;
    - Laundry Allowance;
    - Hazard Pay;
    - Special Counsel Allowance; and
    - Other allowances and benefits as may be authorized by law or the Chief Minister of the Bangsamoro Government.
  - Incentives, which refer to the following:
    - Loyalty Incentive;
    - Anniversary Bonus;
    - Productivity Enhancement Incentive; and
    - Other existing benefits as may be categorized by the MFBM as incentives.
  - Magna Carta Benefits as authorized by law and its Implementing Rules and Regulations.



6.1.1.2 Available PS allotments released to the Ministries and Offices shall be used for the (i) original purpose of appropriations; and (ii) to cover PS deficiencies in authorized personnel benefits, such as:

- Award of Back Pay for the current year for cases with final and executory decision of a competent authority, such as courts, CSC, and COA, and be limited to the proportionate amount of back pay computed for the year 2022 only; and
- Deficiency in specific-purpose allowances and benefits, such as Overtime Pay, Honoraria, and Representation and Transportation Allowance, among others, subject to existing conditions in the grant of such benefits.

6.1.1.3 Available PS allotments referred to under Item 6.1.1.2 may be realized from unspent compensation of employees under the following instances:

- Incurrence of leaves of absence With-out pay;
- Vacant positions on account of termination, resignation, transfer, retirement or separation;
- Delay in the actual assumption of duty from the date of appointment;
- Suspension and other disciplinary sanctions;
- Erroneous computations of PS benefits; and
- Other similar instances.

## 6.2 Modification in the Allotments Issued

6.2.1 The modification in allotments shall be made subject to the following:

6.2.1.1 Accomplishment of Modification Advice Form (MAF) (Attachment 1-A and 1-B) duly signed by the approving authority cited in item 6.2.2 hereof.

6.2.1.2 Recording in the appropriate Registry of Allotments and Obligations.



6.2.1.3 Reporting in the accountability reports to be submitted to MFBM, i.e. Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) as adjustments to allotments, with the corresponding adjustments in targets and accomplishments as a result of modification to be reflected in the Physical Report of Operation.

6.2.2 The approving authority for the modification(s) shall be as follows:

6.2.2.1 The Heads of Ministries and Offices for the following: (1) change in the details of an activity or project without changing its nature and within the same operating unit; and (2) change in the object of expenditure (Salaries and Wages, Travelling Expenses, or Investment Outlays) within an allotment class of the same PAP (**PS, MOOE, or CO**).

6.2.2.2 The **MFBM** in the following modifications:

- from one allotment class to another; and
- within a special purpose fund.

6.2.3 Ministries and Offices' requests for modification shall be submitted to **MFBM** and supported with the following documents:

6.2.3.1 Justification for the proposed modification;

6.2.3.2 Certification of actual Deficiency and Sources of Funds signed by the Budget Officer, identifying the affected P/A/Ps and objects of Expenditure ("From" and "To") - (Attachment 3);

6.2.3.3 Statement of Appropriation, Allotments, Obligations, Disbursements, and Balances (SAAODB); and

6.2.3.4 Financial Plan (BED No. 1) and Physical Plan (BED no. 2).

6.3 Use of Savings for Augmentation of Deficient P/A/Ps

6.3.1 The use of savings to augment deficient P/A/Ps shall be subject to approval by the authorized officers cited in Section 52, GPs of the FY 2022 GAAB, as follows:

- Chief Minister; and



- Speaker of the Parliament.

#### 6.4 Purchase of Motor Vehicles

The purchase of Motor Vehicles is subject to the following guidelines in conformity with the terms and conditions laid out under Administrative Order (AO) No. 14<sup>4</sup> dated December 10, 2018:

6.4.1 Authority to Purchase Motor Vehicles (APMV). For the purposes of issuance of APMV, the Ministry or Office with specific appropriation for Transportation Equipment Outlay shall, prior to procurement, submit to the MFBM the following:

- Written request to purchase Motor Vehicle;
- Number of vehicles, specifications, and unit costs; and
- Intended use/user of the vehicles.

6.4.2 Issuance of the Authority to Purchase Motor Vehicle is subject to the approval of the Chief Minister upon the recommendation of the MFBM.

6.4.3 Prohibition on Acquisition and Use of Luxury Vehicles. All government agencies are prohibited from acquiring and/ or using luxury vehicles for their operations.

For purposes of this order, a "luxury vehicle" shall refer to any of the following:

- Car (sedan or hatchback) with an engine displacement exceeding 2500cc, if gasoline-fed, or 3500cc, if diesel-fed, and/or with an engine exceeding four (4) cylinders;
- Passenger van or pick-up type vehicle with an engine displacement exceeding 2500cc, if gasoline-fed; or 3000cc, if diesel-fed; and/or with an engine exceeding four (4) cylinders;
- AUV/CUV/MPV with an engine displacement exceeding 2500cc, if gasoline-fed; or 2800cc, if diesel-fed; and/or with an engine exceeding four (4) cylinders; or
- SUV with an engine displacement exceeding 2700cc, if

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<sup>4</sup> Administrative Order (AO) No. 14 dated December 10, 2018 (Consolidating and Rationalizing the Rules on the Acquisition of Government Motor Vehicles, Adopting a Centralized System of Procurement thereafter, and for Other Purposes)



gasoline- fed; or 3000cc, if diesel-fed, and/or with an engine exceeding four (4) cylinders.

6.4.4 Vehicles not covered. The acquisition of the following motor vehicles is not covered by this guideline:

- Vehicles donated in kind by foreign governments, and bilateral and multilateral institutions; and
- Vehicles acquired using funds from existing official development assistance programs according to the terms thereof.

6.4.5 Compliance to Procurement Standards. All purchases of motor vehicles shall be strictly made in compliance with existing accounting and auditing standards, and adhering procurement law and administrative orders.

## **7.0 SEPARABILITY CLAUSE**

If any part or provision of this Circular is held invalid or unconstitutional, other provisions not affected thereby shall remain in force and effect.

## **8.0 REPEALING CLAUSE**

All provisions of existing circulars and other issuances inconsistent with this Circular are modified accordingly.

## **9.0 EFFECTIVITY**

This Circular shall take effect immediately.



**AHOD B. EBRAHIM**  
CHIEF MINISTER  
CONCURRENT MFBM MINISTER



REPUBLIC OF THE PHILIPPINES  
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO  
**MINISTRY OF FINANCE, AND BUDGET AND MANAGEMENT**  
BANGSAMORO GOVERNMENT CENTER, COTABATO CITY

**Schedule I of BBC No. 2022-01 dated January 7, 2022**

**GAAB Items For Comprehensive Release (FCR) through the GAAB as Allotment Order**

**1.0 For Personnel Services:**

- 1.1 Release of the amount of the approved budget per GAAB pertaining to filled positions of Ministries and Offices.

In case of insufficiency of PS allotments, agencies may later submit to MFBM request(s) for release of additional allotments, to be charged against the Miscellaneous Personnel Benefits Fund (MPBF).

**2.0 For Maintenance and Other Operating Expenses (MOOE)**

- 2.1 Release of the full amount categorized under FCR consistent with the formulated Financial Plan (FP) of the Ministry/Office.

--nothing follows--



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**Schedule II of BBC No. 2022-01 dated January 7, 2022**

**Expenditure Items for Later Release (Negative List) through SARO**

**1.0** Issuance of SARO for the following appropriation items **Requiring Submission of Special Budget Request (SBR)** supported with separate/detailed Financial Plan (BED No.1), Physical Plan (BED No.2), Monthly Disbursement Program (BED No.3), supporting documents which include but not limited to Program Implementation Plan and Guidelines, Common Engineering Documents, and Technical Specifications, and as may be required by the specific special provision provided in the 2022 GAAB to MFBM:

**1.1 GAAB ITEMS - MINISTRY and OFFICE SPECIFIC PROGRAMS**

1.1.1 Office of the Chief Minister

1.1.1.1 Quick Response Fund

1.1.1.2 Kapayapaan sa Pamayanan (KAPYANAN)

1.1.1.3 Tulong Alay sa Bangsamorong Nangangailangan (TABANG)

1.1.1.4 Ayudang Medikal mula sa Bangsamoro Government (AMBAG)

1.1.1.5 Support to Local Moral Governance

1.1.1.6 Marawi Rehabilitation Program

1.1.2 Ministry of Social Services and Development

1.1.2.1 Poverty Registry

1.1.2.2 Supply and Inventory Management System

1.1.2.3 Angat Bangsamoro Kabataan Tungo sa Karunungan

1.1.2.4 Unlad Pamilyang Bangsamoro



- 1.1.2.5 Kupkop Program
- 1.1.2.6 Hadiya Pacage
- 1.1.2.7 Emergency Shelter Assistance
- 1.1.2.8 Ligtas Pamilya Program
- 1.1.2.9 Bangsamoro CARES
- 1.1.3 Ministry of Labor and Employment
  - 1.1.3.1 Labor Relations and Standards Program
  - 1.1.3.2 Employment Promotion and Welfare Program
  - 1.1.3.3 Overseas Workers' and Welfare Program
- 1.1.4 Ministry of Basic, Higher and Technical Education
  - 1.1.4.1 Quick Response Fund
  - 1.1.4.2 Bangsamoro Education Program - Provision of Learning Resources
  - 1.1.4.3 Procurement of BARMM Signature Armchairs
  - 1.1.4.4 Bangsamoro RESPECT Program
  - 1.1.4.5 School Site Title
  - 1.1.4.6 Bangsamoro Education Program - School-Based Feeding Program
  - 1.1.4.7 Bangsamoro Education Program - School-Dental Health Program
  - 1.1.4.8 Inclusive Education Program
  - 1.1.4.9 School Sports Program
  - 1.1.4.10 Project IQBAL
  - 1.1.4.11 School-Based Management and Operations - School Building
  - 1.1.4.12 School-Based Management and Operations - Cash



Allowance to Teacher

- 1.1.4.13 School-Based Management and Operations - Education Response
- 1.1.4.14 School-Based Management and Operations - In-Service Training
- 1.1.4.15 Access to Higher and Modern Education Scholarship Program
- 1.1.4.16 TVET Provisions – TVET Scholarship
- 1.1.4.17 TVET Provisions – Construction of Technical Education Municipal Training Centers
- 1.1.4.18 Madaris Education Services
- 1.1.4.19 School-Based Management and Operations - Schools' Maintenance and Other Operating Expenses
- 1.1.4.20 Higher Education Services - Maintenance and Other Operating Expenses
- 1.1.5 Ministry of Indigenous Peoples' Affairs
  - 1.1.5.1 Land Tenure Security and Ancestral Domain
- 1.1.6 Ministry of Health
  - 1.1.6.1 Covid Response
  - 1.1.6.2 Tiyakap Bangsamoro Kalusugan Program
  - 1.1.6.3 National Immunization Program - Purchase and Allocation of Drugs, Medicines and Vaccines
  - 1.1.6.4 National Immunization Program - Acquisition of Vaccines Transport Box and Refrigerated Van
  - 1.1.6.5 MOH Medical Scholarship Program
  - 1.1.6.6 Complementary Feeding Program
  - 1.1.6.7 Financial Assistance to Barangay Health Workers
  - 1.1.6.8 Construction of Field Health Office in Special



## Geographic Area

- 1.1.6.9 Acquisition of Freezer and Generator
- 1.1.6.10 Medical Outreach Program
- 1.1.7 Ministry of Public Works
  - 1.1.7.1 Project Development and Engineering Services
  - 1.1.7.2 Road Network and Other Public Infrastructure Facilities Program
- 1.1.8 Ministry of Interior and Local Government
  - 1.1.8.1 Operation Management Services - Local Government Supervision Services
  - 1.1.8.2 Interior Affairs Services - Public Order and Safety Services
  - 1.1.8.3 Interior Affairs Services - Community Preparedness and Resiliency Services
  - 1.1.8.4 Field Operation Services - Rapid Emergency Action on Disaster Incidence Services
- 1.1.9 Ministry of Environment, Natural Resources and Energy
  - 1.1.9.1 Natural Resources Conservation and Development Program
  - 1.1.9.2 Energy Management and Development Program
- 1.1.10 Ministry of Human Settlement and Development
  - 1.1.10.1 Housing and Human Settlement Development Project
- 1.1.11 Ministry of Science and Technology
  - 1.1.11.1 Science Education, Scholarship and Grants Program - Scholarship and Grants
- 1.1.12 Ministry of Agriculture, Fisheries and Agrarian Reform
  - 1.1.12.1 Technical Advisory and Support Service – Land Tenure Security Program



1.1.12.2 Technical Advisory and Support Service – Sustainable Development for Agrarian Reform Beneficiaries in the Bangsamoro (SDAReBB) Program

1.1.12.3 Technical Advisory and Support Service – Provision of Support Services to Small Land Owner Farmers and Fisherfolks

1.1.12.4 Support to Agri-Fishery Marketing Enterprise Program

1.1.12.5 Machinery, Equipment and Infrastructure Facilities Program

1.1.12.6 Provision of Legal Assistance to Farmers and Fisherfolk Program

1.1.13 Ministry of Public Order and Safety

1.1.13.1 Peacebuilding - Quest for Bangsamoro Peace Champions

1.1.14 Bangsamoro Human Rights Commission

1.1.14.1 Human Rights Protection Program - Financial Assistance

**1.2 Personnel Service.** The unfilled portion of the Personnel Services shall only be released to the Ministry/Office when positions are filled up and upon submission of Appointment, Certificate of Assumption to Duty, Oath of Office, Service Record and Deployment Order, as may be applicable, in support of the salary provision;

**1.3 All Capital Outlays;**

**1.4 Eligible expenditures for charging against multi-user SPFs (e.g. Contingent Fund [CF], MPBF and Pension and Gratuity Fund [PGF]) consistent with the applicable SPs.**

1.4.1 Contingent Fund shall cover the funding requirement of programs, activities and projects under the special provisions in the FY 2022 GAAB, and of new and/or urgent projects and activities of the Bangsamoro Government that need to be implemented or paid during the year.

Release from the Contingent Fund shall be subject to the approval by the Chief Minister, and specific guidelines issued thereon.

1.4.2 Miscellaneous Personnel Benefit Fund shall be used for deficiencies in authorized salaries, allowances, associated premiums and other similar personnel benefits of Bangsamoro Government personnel. It shall cover the following:

1.4.2.1 Payment of funding requirements for personnel of offices to be created. The appropriation herein may be used for payment of Personnel Services requirements for the creation and filling-up of positions for the offices and bureaus;

1.4.2.2 Payment of other Personnel Services as may be mandated by Law or as provided in the FY 2022 GAAB subject to usual and existing auditing and accounting rules and regulations;

1.4.3 Pension and Gratuity Fund shall cover the payment of the following:

1.4.3.1 Pension of absorbed employees, if applicable.

1.4.3.2 Retirement benefits of optional and mandatory retirees of the absorbed employees in the sectors of health, education and social services, if applicable.

1.4.3.3 Other deficiencies in the authorized appropriations for retirement and terminal leave benefits, if applicable.

--nothing follows--