



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. **2024001**

20 Jumada Al-Akhirah 1445
2 January 2024

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

SUBJECT : GUIDELINES ON THE RELEASE OF FUNDS FOR FY 2024

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 two-year validity of appropriations for FY 2024 except for Personnel Services (PS), and Maintenance and Other Operating Expenses (MOOE) under General Administration and Support (GAS) which shall be valid for obligation until December 31, 2024 only;
- 1.2 Implementation of the extension of the validity period of the FY 2023 appropriations until December 31, 2024 only;
- 1.3 Comprehensive release of the budget through the General Appropriations Act of the Bangsamoro as Allotment Order (GAABAO); and
- 1.4 Supplemental release of the 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 2024.
- 2.2 To synchronize fund release with the implementation of the overall physical and financial plans, targets and schedules submitted by the Ministries, Offices, and Agencies.
- 2.3 To institutionalize a simplified, streamlined monitoring and evaluation, and reporting of performance information.

3.0 COVERAGE

All Ministries, Offices, and Agencies (M/O/As) receiving budgetary support from the Bangsamoro Government by virtue of Bangsamoro Autonomy Act No. 56 otherwise known as the 2024 General Appropriations Act of the Bangsamoro (FY 2024 GAAB).

4.0 GENERAL GUIDELINES

4.1 During the Fiscal Year 2024, the Bangsamoro Government will be utilizing funds authorized under BAA No. 56 (FY 2024 GAAB) and FY 2023 Appropriations as extended by BAA No. 52 in the implementation of Programs, activities, and Projects.

4.1.1 The FY 2024 GAAB takes effect on January 1, 2024 as provided under Section 73, General Provisions (GPs) of said law.

4.1.2 The BAA No. 52 shall take effect immediately after its publication in a newspaper of regional circulation in the Bangsamoro Autonomous Region.

4.2 All appropriations authorized in FY 2024 GAAB shall be available for release and obligation for the purpose specified, and under the same general and special provisions applicable thereto, until December 31, 2025 except for Personnel Services (PS), and Maintenance and Other Operating Expenses (MOOE) under General Administration and Support (GAS) which shall be valid only until December 31, 2024.

4.2.1 Appropriations for PS and MOOE under GAS shall likewise be valid for disbursement until December 31, 2024.

4.2.2 For all other appropriations, those which were obligated as of December 31, 2025 shall be valid for disbursement until fully expended.

Table 1: Summary of Validity for Obligation and Disbursement

Allotment Classification / Cost Structure	Valid for obligation and disbursement until Dec. 31, 2024	Valid for obligation until Dec. 31, 2025; and those obligated appropriations are valid for disbursement until fully expended
PS	✓	
MOOE		
Under GAS	✓	
Under STO		✓
Under Operations		✓
CO		✓

4.3 The Allotment Release Program (ARP), or the allotments to be released to cover government operations in FY 2024, shall be limited to P98,467,200,000.00.

4.3.1 The M/O/A ARP shall correspond to the sum of the allotments chargeable against Bangsamoro Autonomy Act No. 56, FY 2024 GAAB.

4.4 The M/O/As shall submit the Budget Execution Documents (BEDs) to cover the release of funds for FY 2024 on **January 15, 2024** (BBC 2023-015¹). These BEDs shall include the following:

BEDs	Data Elements	Purpose
BED No. 1 Financial Plan (FP)	Estimated obligation program for the budget year broken down by quarter	Serves as the overall financial plan of the M/O/A
BED No. 2 Physical Plan (PP)	Physical targets for the budget year broken down by quarter	Serves as the overall physical plan of the M/O/A
BED No. 3 Monthly Disbursement Program (MDP)	Projected monthly disbursement requirements for the budget year by types of disbursement authority (NCA)	Basis of the issuance of disbursement authorities

4.5 Pursuant to BAA No. 52², the availability of the Bangsamoro Appropriations of FY 2023 is extended to December 31, 2024, except for Personnel Services and General Administration and Support under Maintenance and Other Operating Expenses.

4.5.1 Separate Budget Execution Documents (BEDs) pertaining to 2023 extended funds shall be submitted separately to the Ministry of Finance, and Budget and Management. Deadline for the submission of this shall be on **January 15, 2024**.

4.5.2 Budget and Financial Accountability Reports (BFARs) related to 2023 extended funds shall be submitted separately, pursuant to Section 68, General Provisions (GPs) of the FY 2024 GAAB.

4.6 The following policies shall be observed in the release of funds for FY 2024:

4.6.1 Funds specifically appropriated to a M/O/A shall be released directly to the M/O/A (Section 51, GPs of the FY 2024 GAAB).

4.6.2 Lump-sum appropriations shall be released directly to the implementing M/O/A upon submission to MFBM of a Special Budget Request (SBR) (Section 52, GPs of the FY 2024 GAAB).

4.6.3 All releases from lump-sum appropriations shall be specifically

¹ Bangsamoro Budget Circular No. 2023-015 dated December 28, 2023 (GUIDELINES FOR THE PREPARATION AND SUBMISSION OF THE FY 2024 BUDGET EXECUTION DOCUMENTS)

² Bangsamoro Autonomy Act No. 52 dated December 20, 2023 (AN ACT EXTENDING THE VALIDITY OF THE GENERAL APPROPRIATIONS ACT OF THE BANGSAMORO FOR FISCAL YEAR 2023 UNTIL DECEMBER 31, 2024, AMENDING FOR THE PURPOSE SECTION 50 OF BANGSAMORO AUTONOMY ACT NO. 32, AND FOR OTHER PURPOSES.)

governed by the applicable Special Provisions (SPs) in the FY 2024 GAAB.

4.7 Release of funds, i.e., Obligational Authority and Disbursement Authority shall be in accordance with the targets set forth under the MFBM-evaluated BEDs for FY 2024 prepared and submitted by M/O/As.

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

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

4.7.2.1 GAAB as Allotment Order (GAABAO) for budgetary items under FCR;

4.7.2.2 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; and

4.7.2.3 For FY 2023 Extended Funds, the previously issued obligational authorities shall remain to be valid until December 31, 2024 only.

4.7.3 The MFBM-evaluated Monthly Disbursement Program (MDP) or BED No. 3 shall serve as the basis for the release of disbursement authorities including the comprehensive Notice of Cash Allocation (NCA) and Authority to Disburse Funds (ATD).

4.7.3.1 Additional NCAs, as may be required, shall be issued for items classified under FLR, as well as Prior Year's obligation for which no NCA was released.

4.8 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, the 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.

4.8.1 Any available allotment for PS within a M/O/A may be utilized by said M/O/A for the payment of deficiencies in authorized personnel benefits (Section 38, GPs of the FY 2024 GAAB).

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

4.8.2.1 Retirement and Life Insurance Premium (RLIP) cannot be

reallocated to other objects of expenditures under PS; and

- 4.8.2.2 Released allotments for PS cannot be used to pay Collective Negotiation Agreement Incentives.
- 4.8.3 In instances where M/O/As have newly-filled positions, the unobligated PS allotments may be utilized, subject to the approval of the Minister or Head of Office or Agency, based on the following:
- 4.8.3.1 Advice for Use of PS Appropriations (APSA) (Attachment 4) duly accomplished and signed by the M/O/A Head; and
- 4.8.3.2 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.
- 4.9 Modification in Allotments Issued

As a general rule, M/O/As of the Bangsamoro Government shall spend what is programmed in their respective appropriations in GAAB.

In exceptional circumstances, M/O/As may modify the allotment issued within an activity or project (Section 57, GPs of the FY 2024 GAAB) subject to **timely submission of reports by all M/O/As concerned**.

- 4.9.1 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 2024 GAAB.
- 4.9.2 All modifications in the allotment shall not entail any increase in the total amount appropriated for the specific activity or project (Section 57, GPs of the FY 2024 GAAB). In the 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 in an increase in appropriation for a P/A/P, is not a form of modification of allotment and is authorized under Section 38, GPs of the FY 2024 GAAB.

4.10 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 2024 GAAB, in accordance with Sections 53, 54, 55, and 56 of the GPs of the FY 2024 GAAB:

- 4.10.1 Savings refer to portions or balances of any released appropriations that have not been obligated as a result of any of the following:
- 4.10.1.1 Completion, final discontinuance, or abandonment of a program, activity, or project for which the appropriation is authorized; or

4.10.1.2 Implementation of measures resulting in improved systems and efficiencies and thus enabled a M/O/A to meet and deliver the required or planned targets, programs and services approved in the FY 2024 GAAB at a lesser cost.

Allotments that were not obligated due to the fault of the M/O/A concerned shall not be considered savings.

In case final discontinuance or abandonment is used as the 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 MOAs or special purpose funds that are necessary to address the existing calamity immediately.

4.10.2 Augmentation is the act of the officers authorized to use savings in the FY 2024 GAAB (Sec. 55 FY 2024 GAAB) in their respective appropriations to cover a deficiency in any existing item of appropriation within their respective offices.

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

4.10.2.1.1 Unforeseen modifications or adjustments in the P/A/P; and

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

4.10.2.2 An item of appropriation shall pertain to the amount appropriated for a P/A/P authorized in the FY 2024 GAAB. Accordingly, the existence of an activity or project, regardless of the availability of the allotment class, is sufficient for the purpose of augmentation.

4.10.2.3 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 the 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 2024 GAAB. (Sec. 55, FY 2024 GAAB)

4.10.3 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 2024 GAAB, as well as the implementation of priority project or activity covered in the FY 2024 GAAB.

4.11 Use of Fees and Income

All fees, charges, assessments, and other receipts or revenues collected by M/O/As 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 FY 2024 GAAB.

Exceptions (Section 3, FY 2024 GAAB) to the foregoing are:

- Hospitals and Other Health Care Facilities under the jurisdiction of and receiving funding support from the Bangsamoro Government shall remit twenty percent (20%) of all their income generated from operation of provincial hospitals, district hospitals and municipal hospitals, including drug abuse treatment and rehabilitation centers and facilities, blood service facilities (blood stations, blood collection units, blood banks), laboratories, and other revenue-generating units to the Bangsamoro Treasury.
- Agencies deriving income from issuance of certificates and permits for registration, licensing, and franchising of motorized bancas/vessels shall remit fifty percent (50%) of all their income generated from such activity to the Bangsamoro Treasury as provided in Section 25, Chapter 4, Title XV, Book VI of Bangsamoro Autonomy Act No. 13.
- Agencies deriving income from collection of seaport charges and fees shall remit sixty percent (60%) of all their income generated from such activity to the Bangsamoro Treasury as provided in Section 31, Chapter IV, Title XV, Book VI of Bangsamoro Autonomy Act No. 13.
- Agencies deriving income from issuance of licenses, permits, and certificates of radio station licenses, dealer's permit, radio operator certificates shall remit sixty percent (60%) of all their income generated from such activity to the Bangsamoro Treasury as provided in Section 35, Chapter IV, Title XV, Book of Bangsamoro Autonomy Act No. 13.

The Agencies shall submit the quarterly report of the receipts and expenditures on the use of its income as approved by their respective Boards.

4.12 Reports Required and Reporting Timelines

4.12.1 **November 15, 2024** - deadline for submission to the MFBM of M/O/As request/s for any release requiring the issuance of SAROs/additional NCAs.

- 4.12.2 **Within 30 days after the end of each quarter** - submission of separate Budget and Financial Accountability Reports (BFARs) for the 2023 extended fund and FY 2024 budget pursuant to Section 68, GPs of the FY 2024 GAAB.
- 4.12.3 **On or before the tenth (10th) day of the month immediately following the covered period:**
- 4.12.3.1 Separate Monthly Reports on Appropriations, Allotments, Obligations and Disbursements for FY 2023 extended fund and FY 2024 budget should be submitted to **MFBM** using the prescribed format (Attachment 2); and
- 4.12.3.2 Separate Monthly Report of Disbursements (FAR No. 4) for FY 2023 extended fund and FY 2024 budget.
- 4.13 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 M/O/As effective January FY 2024.
- 4.14 The MFBM shall conduct Performance Review/s to determine the level of performance of each M/O/As 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:
- 4.14.1 Release of the balance of the FLR items under the FY 2024 Programmed Appropriations;
- 4.14.2 Additional release from SPFs;
- 4.14.3 Approval of requests for modification in allotment; or
- 4.14.4 Revision of plans/targets as reflected in the MFBM-evaluated BEDs submitted by M/O/As.
- 4.15 Bangsamoro Accomplishments and Systems Assessment (BASA), mid-year and year-end, shall be conducted by the MFBM using the following documents, among others:
- 4.15.1 BFARs as of June 30 and as of December 31;
- 4.15.2 BASA report; and
- 4.15.3 Summary of findings and overall M/O/A recommendation.
- 4.16 M/O/As are required to implement the transparency provisions in the FY 2024 GAAB.

5.0 SPECIFIC GUIDELINES

OBLIGATIONAL AUTHORITIES UNDER THE FY 2024 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 a 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, Terminal Leave/Retirement Gratuity benefits of optional retirees, including those retiring under R.A. No. 1616³, 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 M/O/As concerned, as confirmed by MFBM and supported with the required BFARs.

Release of funds shall be made directly to the M/O/As concerned.

5.1.2.2 Miscellaneous Personnel Benefit Fund (MPBF) 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 M/O/As' 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 2024 GAAB. PS deficiencies shall be initially charged against the available allotment of the M/O/A.

Release of funds shall be subject to the determination by the MFBM that the Personnel Services requirement cannot be accommodated within the M/O/A's Personnel Services appropriations as authorized under Section 37 of the GPs of the FY 2024 GAAB.

³ Republic Act No. 1616 dated May 31, 1957 (AN ACT FURTHER AMENDING SECTION TWELVE OF COMMONWEALTH ACT NUMBERED ONE HUNDRED EIGHTY-SIX, AS AMENDED, BY PRESCRIBING TWO OTHER MODES OF RETIREMENT AND FOR OTHER PURPOSES)

- 5.1.2.3 Contingent Fund shall cover the funding requirement of programs, activities, and projects under the special provisions in the FY 2024 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 of 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 an equivalent authority may be required. A MYCA is the authority issued by the MFBM to M/O/As, covering the full contract cost, for the procurement of multi-year projects. This shall be used as the basis for the certification of availability of funds required prior to contract execution.

5.2.2 The implementing M/O/As 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 M/O/As, the MFBM shall ensure that the funding requirement for the multi-year projects is included in the Bangsamoro Expenditure Program (BEP) to be submitted to Parliament which shall give consideration to 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. 9184⁴ and its IRR and GPPB guidelines. (Sec. 24, FY 2024 GAAB)

5.2.3 The MFBM shall ensure that the funding requirement for the multi-year projects is included in the Bangsamoro Expenditure Program (BEP) to be submitted to the Parliament (Sec. 24, FY 2024 GAAB).

DISBURSEMENT AUTHORITIES

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

5.3.1 The MFBM shall consolidate and evaluate the MDPs submitted by M/O/As consistent with the FY 2024 GAAB, to include the following:

5.3.1.1 Requirements for January 1, 2024 to December 31, 2024 corresponding to obligations to be incurred shall include FCR items released through the GAABAO.

⁴ 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)

5.3.2 Disbursement Authorities to be Issued Based on the MDP

5.3.2.1 Notice of Cash Allocation (NCA)

- Consistent with the MFBM-evaluated MDP based on the FY 2024 GAAB, a comprehensive NCA shall be issued directly to the M/O/As covering the FY 2024 quarterly (e.g., April 2024 to June 2024) 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.

5.3.2.2 Crediting and Validity Periods for NCA

For Budgetary Accounts under FY 2024 GAAB

- NCAs shall be issued to the Government Servicing Bank of the BARMM.
- NCAs for crediting to the Current Account of M/O/As include the requirements for M/O/As' regular operations. This shall be valid until June 30 for NCAs issued during the first semester of the year and December 31 for NCAs issued during the last semester of the year.
 - 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 the first working day of the succeeding months (if any).

To optimize the use of the available NCAs, NCAs released to M/O/As 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 2024 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.

For Budgetary Accounts under FY 2023 Extended Funds

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

COMMON FUND SYSTEM

- 5.4 Cash disbursements are governed by the Common Fund System. Under this system, MOAs are given flexibility in the use of cash balances under the Regular accounts to settle payables after satisfying those obligations programmed to be paid during the month as reflected/considered in the approved Monthly Disbursement Program (MDP).
- 5.5 Under the Common Fund System, to optimize the use of the available NCAs under the Bangsamoro Treasury System on Disbursement (BTS-D), NCAs released to MOAs under this account can be used to cover payment of both current and prior years' A/Ps of all creditors (external and internal). 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.
- 5.6 The procedures to be observed in the compliance of the Common Fund System shall be as follows:
- 5.6.1 There should be a valid obligation that has a corresponding allotment order issued to the M/O/A.
- 5.6.2 The M/O/A has satisfied its mandatory operating requirements as reflected/considered in their MDP such as Personnel Services requirements and mandatory Maintenance and Other Operating Expenses for the current month.
- 5.6.3 There is available cash in the M/O/A's bank account after paying the mandatory operating requirements, which can be used to settle or pay for other P/A/Ps.
- 5.6.4 It shall be understood that the Common Fund System conforms to Section 84 of the Presidential Decree 1445⁵. All resources of the government shall be managed, expended, or utilized in accordance with law and regulations.
- 5.6.5 The M/O/As shall prepare a realistic MDP, ensuring that the timing of the download of cash and implementation of P/APs are synchronized with each other.

⁵ Presidential Decree No. 1445 dated June 11, 1978 (ORDAINING AND INSTITUTING A GOVERNMENT AUDITING CODE OF THE PHILIPPINES)

6.0 OTHER PROCEDURAL GUIDELINES

6.1 Use of PS Appropriations

6.1.1 M/O/As-Specific Appropriations for PS

6.1.1.1 Consistent with Section 37, GPs of the FY 2024 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 M/O/As 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 a final and executory decision of a competent authority, such as courts, Civil Service Commission (CSC), and Commission on Audit (COA), and be limited to the proportionate amount of back pay computed for the year 2024 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 without 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 M/O/As 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 M/O/As' 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 53, GPs of the FY 2024 GAAB, as follows:

- Chief Minister; and
- Speaker of the Parliament.

6.4 Purchase or Rent of Motor Vehicles

The purchase or rent of Motor Vehicles is subject to the following guidelines in conformity with the terms and conditions laid out under Budget Circular No. 2022-01 dated February 11, 2022:

Authority to Purchase Motor Vehicles (APMV)

6.4.1 For the purposes of issuance of APMV, the M/O/As with a 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 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 with Procurement Standards. All purchases of motor vehicles shall be strictly made in compliance with existing accounting and auditing standards and adhering to procurement law and administrative orders.

Authority to Rent Motor Vehicles (ARMV)

6.4.6 For the purposes of issuance of ARMV, the M/O/As renting a vehicle for a continuous period exceeding 15 days shall, prior to renting a motor vehicle, submit to the MFBM the following:

- Written request to rent a Motor Vehicle for a continuous period exceeding 15 days;
- Detailed justification for the rental, including the duration of the specific program, project, or activity for which the motor vehicle(s) will be rented;
- The number, type and specifications of vehicle(s) to be rented, and the proposed rate(s);
- Period of rental; and
- Certification of availability of funds.

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

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.

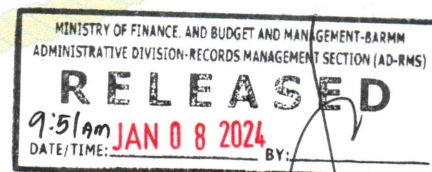
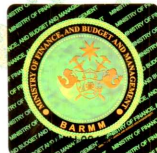
8.0 REPEALING CLAUSE

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

9.0 EFFECTIVITY

This Circular shall take effect immediately.

UBAIDA C. PACASEM
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. 2023-15 dated December 28, 2023

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

1.0 For Personnel Services (PS)

- 1.1 Release of the amount of the approved budget per GAAB pertaining to filled positions of M/O/As.

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 MPBF.

2.0 For Maintenance and Other Operating Expenses (MOOE)

- 2.1 Release of the full amount categorized under FCR not covered by the Negative List.

3.0 For Capital Outlays (CO)

- 3.1 Release of the full amount of Furniture and Fixtures, Office Equipment, and Information and Communications Technology Equipment in accordance with the Government Accounting Manual Volume III Revised Chart of Accounts of the M/O/A.

--nothing follows--

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

Schedule II of BBC No. 2023-15 dated December 28, 2023

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 2024 GAAB to MFBM:

1.1 GAAB ITEMS – MINISTRY/OFFICE/AGENCY SPECIFIC PROGRAMS

1.1.1 APPROPRIATIONS WITHIN MINISTRY/OFFICE/AGENCY SPECIFIC BUDGETS

- Office of the Chief Minister
 - Quick Response Fund [subject to Special Provision (SP) No. 1 under OCM in GAAB FY 2024]
 - Kapayapaan sa Pamayanan (subject to SP No. 2 & 4 under OCM in GAAB FY 2024)
 - Support to Local Moral Governance (subject to SP No. 2 & 4 under OCM in GAAB FY 2024)
 - Marawi Rehabilitation Program (subject to SP No. 2 & 4 under OCM in GAAB FY 2024)
 - Strengthening Access to Living Assistance to Marginalized Bangsamoro (subject to SP No. 2 & 4 under OCM in GAAB FY 2024)
 - Office for Settler Communities
 - Economic Development and Empowerment-Livelihood Support Assistance (subject to SP No. 1 under OSC in GAAB FY 2024)
- Ministry of Social Services and Development
 - Unlad Pamilyang Bangsamoro (subject to SP No. 1 under MSSD in GAAB FY 2024)

- Layag Bajau Program
(subject to SP No. 2 under MSSD in GAAB FY 2024)
- Angat Bangsamoro Kabataan Tungo sa Karunungan
(subject to SP No. 3 under MSSD in GAAB FY 2024)
- Dakila Bangsamoro
(subject to SP No. 4 under MSSD in GAAB FY 2024)
- Kupkop Program
(subject to SP No. 6 under MSSD in GAAB FY 2024)
- Hadiya Package
(subject to SP No. 8 under MSSD in GAAB FY 2024)
- Assistive Devices
(subject to SP No. 9 under MSSD in GAAB FY 2024)
- Kalinga Para sa may Kapansanan
(subject to SP No. 10 under MSSD in GAAB FY 2024)
- Emergency Shelter Assistance
(subject to SP No. 12 under MSSD in GAAB FY 2024)
- Ligtas Pamilya Program
(subject to SP No. 13 under MSSD in GAAB FY 2024)
- Multi-Purpose Cash Assistance Program
(subject to SP No. 14 under MSSD in GAAB FY 2024)
- Lingkod Pamayanan Para sa Kapayapaan Program
(subject to SP No. 15 under MSSD in GAAB FY 2024)
- Water Sanitation and Hygiene Intervention
(subject to SP No. 16 under MSSD in GAAB FY 2024)
- Bangsamoro CARES
(subject to SP No. 17 under MSSD in GAAB FY 2024)
- Quick Response Fund
(subject to SP No. 18 under MSSD in GAAB FY 2024)
- Bangsamoro Sagip Kabuhayan under Family and Community Welfare Program - Provision of seed capital assistance for non-Unlad grantees (non-case managed)
- Key Actions Towards Lifting Young Bangsamoro Thru Empowerment (KALYE) under Child and Youth Welfare Program
- Family Food packs for women and their families in need under Women's Welfare Program

- Bangsamoro Women's Studies for Institutional and Legislative Reforms and Advocacies (BASIRA) under Women's Welfare Program
- Provision of Livelihood Package to qualified BABAE women's organization under Women's Welfare Program
- Internally Displaced Persons Profiling, Assessment, and Response Tracking System under Disaster Risk Reduction and Emergency Assistance Program
- Ministry of Trade, Investments and Tourism
 - Growth Enhancement Approach Towards Regional Economic Development (GEARED) - Shared Service Facilities Project (subject to SP No. 2 under MTIT in GAAB FY 2024)
- Ministry of Labor and Employment
 - Employment Facilitation and Promotion Program (subject to SP No. 2 under MOLE in GAAB FY 2024)
 - Workers' Social Protection and Welfare Program (subject to SP No. 3 under MOLE in GAAB FY 2024)
- Ministry of Transportation and Communications
 - BAA Airport Development and Maintenance (subject to SP No. 1 under MOTC in GAAB FY 2024)
 - BLTO Design, Development, and Installation of Bangsamoro Land Transportation Information System (subject to SP No. 2 under MOTC in GAAB FY 2024)
 - BLTRFB Public Land Transportation Franchising, Enforcement, and Regulatory Program (subject to SP No. 3 under MOTC in GAAB FY 2024)
 - BPMA Port Expansion and Modernization Program (subject to SP No. 4 under MOTC in GAAB FY 2024)
 - Free Licensing (subject to SP No. 5 under MOTC in GAAB FY 2024)
- Ministry of Basic, Higher and Technical Education
 - Quick Response Fund (subject to SP No. 1 under MBHTE in GAAB FY 2024)
 - Provision of Learning Resources – Basic Education (subject to SP No. 2 under MBHTE in GAAB FY 2024)
 - Provision of Learning Resources – Madaris Education

- Procurement of BARMM Signature Armchairs
(subject to SP No. 3 under MBHTE in GAAB FY 2024)
- Bangsamoro RESPECT Program
(subject to SP No. 4 under MBHTE in GAAB FY 2024)
- Survey, Research and Development
(subject to SP No. 5 under MBHTE in GAAB FY 2024)
- Internet Connectivity
(subject to SP No. 7 under MBHTE in GAAB FY 2024)
- Computer Laboratory
(subject to SP No. 8 under MBHTE in GAAB FY 2024)
- Construction of Multi-Purpose Covered Court
- Project IQBAL
- Construction of MSU-Maguindanao Learning Resource Center
(subject to SP No. 9 under MBHTE in GAAB FY 2024)
- Bangsamoro Education Program - School-Based Feeding Program
(subject to SP No. 10 under MBHTE in GAAB FY 2024)
- Inclusive Education Program – Alternative Learning System and Abot Kaalaman sa Pamilyang Bangsamoro (AKAP-BM) in the School-less Barangays
(subject to SP No. 11 under MBHTE in GAAB FY 2024)
- School-Based Management and Operations – Cash Allowance for Teachers
(subject to SP No. 17 under MBHTE in GAAB FY 2024)
- School-Based Management and Operations -Education Response
- School-Based Management and Operations - School Building Program
(subject to SP No. 13 under MBHTE in GAAB FY 2024)
- School-Based Management and Operations – Infrastructure Integrity of School Buildings
(subject to SP No. 14 under MBHTE in GAAB FY 2024)
- School-Based Management and Operations – Construction of Libraries
(subject to SP No. 15 under MBHTE in GAAB FY 2024)
- School-Based Management and Operations – Teachers’ Furniture and Fixtures

(subject to SP No. 16 under MBHTE in GAAB FY 2024)

- Access to Higher and Modern Education Scholarship Program – Scholarship Expense
(subject to SP No. 20 under MBHTE in GAAB FY 2024)
- TVET Provisions – TVET Scholarship
(subject to SP No. 21 under MBHTE in GAAB FY 2024)
- TVET Provisions – Construction of Technical Education Municipal Training Center
(subject to SP No. 22 under MBHTE in GAAB FY 2024)
- Madaris Standards and Provision - Financial Assistance to Private Madrasah
(subject to SP No. 24 under MBHTE in GAAB FY 2024)
- Madaris Asatidz Program – ISAL Program
(subject to SP No. 24 under MBHTE in GAAB FY 2024)
- Construction of Public Madrasah
(subject to SP No. 25 under MBHTE in GAAB FY 2024)
- Ministry of Indigenous Peoples' Affairs
 - Land Tenure Security and Ancestral Domain
(subject to SP No. 1 under MIPA in GAAB FY 2024)
 - Comprehensive Survey on IP Household
(subject to SP No. 2 under MIPA in GAAB FY 2024)
- Ministry of Health
 - Tiyakap Bangsamoro Kalusugan Program
(subject to SP No. 1 under MOH in GAAB FY 2024)
 - Bangsamoro Immunization Program - Purchase and Allocation of Drugs, Medicines, and Vaccines
(subject to SP No. 2 under MOH in GAAB FY 2024)
 - Newborn Care Program
(subject to SP No. 6 under MOH in GAAB FY 2024)
 - MOH Medical Scholarship Program
(subject to SP No. 7 under MOH in GAAB FY 2024)
 - Financial Assistance to Barangay Health Workers
(subject to SP No. 9 under MOH in GAAB FY 2024)
 - Bangsamoro Human Resource for Health Placement
(subject to SP No. 13 under MOH in GAAB FY 2024)
 - Other Health Services
(subject to SP No. 13 under MOH in GAAB FY 2024)

- Quick Response Fund
(subject to SP No. 14 under MOH in GAAB FY 2024)
- Medical Outreach Program
(subject to SP No. 16 under MOH in GAAB FY 2024)
- Ministry of Public Works
 - Quick Response Fund
(subject to SP No. 1 under MPW in GAAB FY 2024)
 - Project Development and Engineering Services
(subject to SP No. 3 under MPW in GAAB FY 2024)
 - Road Network and Other Public Infrastructure Facilities Program
(subject to SP No. 4 under MPW in GAAB FY 2024)
- Ministry of Interior and Local Government
 - Rapid Emergency Action on Disaster Incidence Services
(subject to SP No. 8 under MILG in GAAB FY 2024)
 - Tulong ng Gobyernong Nagmamalasakit
(subject to SP No. 5 under MILG in GAAB FY 2024)
 - Quick Response Fund
(subject to SP No. 9 under MILG in GAAB FY 2024)
- Ministry of Environment, Natural Resources and Energy
 - Environmental Regulation Compliance, Ambient Monitoring and Pollution Control Program
(subject to SP No. 2 under MENRE in GAAB FY 2024)
 - Natural Resources Policy Enforcement, Conservation and Development Program
(subject to SP No. 3 under MENRE in GAAB FY 2024)
 - Biodiversity Management, Research and Protected Area Development Program
(subject to SP No. 5 under MENRE in GAAB FY 2024)
- Ministry of Human Settlement and Development
 - Housing and Human Settlement Development Program
(subject to SP No. 1 under MHSD in GAAB FY 2024)
- Ministry of Science and Technology
 - Research and Development Fund
(subject to SP No. 1 under MOST in GAAB FY 2024)

- Science Education, Scholarship and Grants Program –
Bangsamoro Assistance for Science Education
(subject to SP No. 3 under MOST in GAAB FY 2024)
- Ministry of Agriculture, Fisheries and Agrarian Reform
 - Basic Integration for Harmonized Intervention (BINHI)
- Productivity Enhancement Project for Small
Landholder Farmers in the Bangsamoro Region
(subject to SP No. 2 under MAFAR in GAAB FY 2024)
 - Basic Integration for Harmonized Intervention (BINHI)
- Input provision of Livestock and Poultry
(subject to SP No. 2 under MAFAR in GAAB FY 2024)
 - Basic Integration for Harmonized Intervention (BINHI)
- Support to Agricultural Machineries, Equipment,
Facilities and Infra
(subject to SP No. 2 under MAFAR in GAAB FY 2024)
 - Food Security and Nutrition Convergence Program -
Food Security and Nutrition Convergence Initiative
(subject to SP No. 3 under MAFAR in GAAB FY 2024)
 - Food Security and Nutrition Convergence Program -
Halal and Organic Production Development Project
(subject to SP No. 3 under MAFAR in GAAB FY 2024)
 - Food Security and Nutrition Convergence Program -
Livelihood Support to Camps
(subject to SP No. 3 under MAFAR in GAAB FY 2024)
 - Integrated and Sustainable Development for
Aquaculture/Capture (ISDA) - Fisheries Production
Support Project
(subject to SP No. 5 under MAFAR in GAAB FY 2024)
 - Integrated and Sustainable Development for
Aquaculture/Capture (ISDA) - Fisheries Post-Harvest
and Marketing Support Project
(subject to SP No. 5 under MAFAR in GAAB FY 2024)
 - Integrated and Sustainable Development for
Aquaculture/Capture (ISDA) - Fisheries Resource
Management Project
(subject to SP No. 5 under MAFAR in GAAB FY 2024)
 - Land Acquisition and Development for the Upliftment of
Poor Agrarian Reform Beneficiaries (LUPA) - Land
Tenure Security Program
(subject to SP No. 6 under MAFAR in GAAB FY 2024)
 - Land Acquisition and Development for the Upliftment of
Poor Agrarian Reform Beneficiaries (LUPA) -

Sustainable Development for Agrarian Reform Beneficiaries in the Bangsamoro (SDAReBB) Program (subject to SP No. 6 under MAFAR in GAAB FY 2024)

- Bangsamoro Agri-Fishery Evidence (Exploration of Value-adding and Innovative Development based on Evidence, Nature-friendly, Collaborative and Excellence) (subject to SP No. 7 under MAFAR in GAAB FY 2024)
- Agribusiness and Marketing Assistance Program (subject to SP No. 9 under MAFAR in GAAB FY 2024)
- Quick Response Fund (subject to SP No. 1 under MAFAR in GAAB FY 2024)
- Bangsamoro Human Rights Commission
 - Human Rights Protection Program - Financial Assistance to Victims of Human Rights Violations (subject to SP No. 1 under BHRC in GAAB FY 2024)
 - Human Rights Protection Program - Witness Protection Program (subject to SP No. 1 under BHRC in GAAB FY 2024)
- Bangsamoro Planning and Development Authority
 - Bangsamoro High Impact Projects (subject to SP No. 4 under BPDA in GAAB FY 2024)
- Bangsamoro Pilgrimage Authority
 - Hajj and Umrah Administration and Supervision (subject to SP No. 2 under BPA in GAAB FY 2024)
- Cooperative and Social Enterprise Authority
 - Social Enterprises Development – SET Tabang sa Usbong Pagbangon (SET-UP) (subject to SP No. 1 under CSEA in GAAB FY 2024)
 - Social Enterprises Development – Income Generating (subject to SP No. 2 under CSEA in GAAB FY 2024)
- Bangsamoro Sports Commission
 - Financial Incentive for Athletes (subject to SP No. 1 under BSC in GAAB FY 2024)

1.2 Personnel Service. The unfilled portion of the Personnel Services shall only be released to the M/O/A when positions are filled up and upon submission of Appointment, Certification 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, except Furniture and Fixtures, Office Equipment, and Information and Communications Technology Equipment;

1.4 Eligible expenditures for charging against multi-user SPFs (e.g. Contingent Fund [CF], Miscellaneous Personnel Benefit Fund [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 2024 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 2024 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--

support of the salary provision;

1.3 All Capital Outlays, except Furniture and Fixtures, Office Equipment, and Information and Communications Technology Equipment;

1.4 Eligible expenditures for charging against multi-user SPFs (e.g. Contingent Fund [CF], Miscellaneous Personnel Benefit Fund