



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. 2022-04

1 April 2022

29 Shaban 1443

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

SUBJECT : GUIDELINES ON THE REVERSION OF FUNDS AND CASH ALLOCATION WITHOUT AUTHORITY TO USE

1.0 RATIONALE

Bangsamoro Autonomy Act (BAA) No. 24¹ was issued extending the availability of the General Appropriations Act of the Bangsamoro (GAAB) for the fiscal years 2020 and 2021 until December 31, 2022, except Personnel Services (PS) and other items of the Maintenance and Other Operating Expenses (MOOE).

Sections 1 and 2 of the said Act sets down the items of appropriations that are extended. The extended items of appropriation do not cover all of the allotments issued and funds released to the Ministries and Offices. Thus, funds released from the FY 2020 and 2021 GAAB have lapsed and are no longer available for use.

Article XII, Section 19 of RA 11054², otherwise known as the Bangsamoro Organic law states that "Any unspent amount in the current year's block grant shall revert to the Bangsamoro Treasury under a Special Fund for reappropriation."

2.0 COVERAGE

This Circular shall cover all bank accounts of the Ministries and Offices of the Bangsamoro Government, including the bank accounts of their attached offices.

3.0 PURPOSE

This Circular is issued to prescribe the procedural guidelines in the:

- 3.1 Determination of the revertible funds and cash allocations from the FY 2020 and FY 2021 appropriations; and

¹ Bangsamoro Autonomy Act No. 24 dated December 28, 2021 (An Act Extending the Availability of the General Appropriations Act of the Bangsamoro to December 31, 2022, except Personnel Services and Other Items of the MOOE, Amending for the Purpose Section 47 of the General Provisions of the General Appropriations Act of the Bangsamoro for Years 2020 and 2021).

² Republic Act No. 11054 dated July 27, 2018 (An Act Providing for the Organic Law for the Bangsamoro Autonomous Region in Muslim Mindanao, Repealing for the Purpose Republic Act No. 6734, Entitled "An Act Providing for An Organic Act for the Autonomous Region in Muslim Mindanao," As Amended by Republic Act No. 9054, Entitled "An Act to Strengthen and Expand the Organic Act for the Autonomous Region in Muslim Mindanao").

4.7 Ministries and Offices shall ensure that all funds and cash allocations without authority to use are remitted to the Bangsamoro Treasury Account on or before April 15, 2022.

5.0 PENAL CLAUSE

Failure of the officials and employees concerned to comply with the provisions of this Circular shall subject them to penalties imposed under Section 43, Chapter 5, Book VI of EO No. 292, the revised Administrative Code of the Philippines.

6.0 SEPARABILITY

If any provision of this Circular is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

7.0 SAVING CLAUSE

Cases not covered in this Circular shall be referred to the MFBM for resolution.

8.0 EFFECTIVITY

This Circular shall take effect immediately.



UBAIDA C. PACASEM
Minister

MINISTRY OF FINANCE, AND
BUDGET AND MANAGEMENT-BARMN

RELEASED

BY  DATE: 4/01/22 TIME: 2:48