



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. 2024005

13 Sha'ban 1445  
23 February 2024

**TO : All Heads of Ministries, BTA Parliament, and Offices of the Bangsamoro Government, Human Resource Management Officers; and All Others Concerned**

**SUBJECT : PROCESSING OF REQUESTS FOR THE MONETIZATION OF LEAVE CREDITS IN FISCAL YEAR (FY) 2024**

- 1.0 This Circular is issued to prescribe guidelines in the processing of the Monetization of Leave Credits (MLC) and the corresponding funding source therefor.
- 2.0 The MLC shall be processed by the Ministry/Office/Agency (M/O/A), subject to the provisions of Civil Service Commission (CSC) Memorandum Circular (MC) Nos. 41, s. 1998<sup>1</sup> and 16, s. 2002<sup>2</sup>, and other related prevailing rules and regulations of the CSC and the Ministry of Finance, and Budget and Management (MFBM).
- 3.0 As provided in the Special Provision No. 2 of the Pension and Gratuity Fund (PGF) under the FY 2024 General Appropriations Act of the Bangsamoro (GAAB), Bangsamoro Autonomy Act (BAA) No. 56, MLC shall be charged against the M/O/A's available Personnel Services (PS) allotments from their built-in appropriations, after satisfying the requirements for the Retirement Gratuity/Terminal Leave (RG/TL) of optional retirees. Consequently, payment of MLC may only be allowed under extraordinary circumstances, e.g., for medical emergencies and calamity-related concerns.
- 4.0 Available PS allotments arise under the following circumstances as defined per item 4.7 of the Bangsamoro Budget Circular (BBC) No. 2021-04<sup>3</sup>, as follows:
  - 4.1. Incurrence of leaves of absence without pay;
  - 4.2. Vacant positions on account of termination, resignation, transfer, retirement or separation;
  - 4.3. Delay in the actual assumption of duty from the date of appointment;

<sup>1</sup> Amendments to Rules I and XVI of the Omnibus Rules Implementing Book V of the Administrative Code of 1987 (Executive Order No. 292), dated December 24, 1998

<sup>2</sup> Amendments to Section 23, Rule XVI of the Omnibus Rules Implementing Book V of the Administrative Code of 1987, also known as the Omnibus Rules on Leave, dated June 2, 2002

<sup>3</sup> Omnibus Guidelines on Execution of Personnel Services Fund, dated March 22, 2021

- 4.4. Suspension and other disciplinary sanctions;
- 4.5. Erroneous computations of PS benefits; and
- 4.6. Other similar instances.

5.0 M/O/As are reminded that when the aforementioned savings are used for payment of MLC, **the agency is precluded from requesting for payment of PS deficiency caused by paying MLC beforehand.**

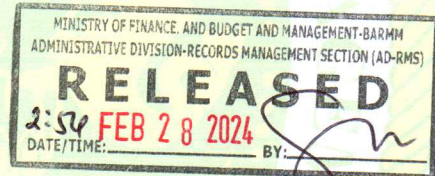
6.0 The use of available PS appropriations intended for payment of RG/TL benefits for the purpose of paying MLC shall not be allowed.

7.0 Considering the tight fiscal outlook for FY 2024, items covered by PS allotments used for payment for MLC, being already deemed savings, cannot qualify for later charging against the Miscellaneous Personnel Benefits Fund, PGF, among others, in the FY 2024 GAAB.

8.0 This Circular shall only be applicable to Leave Credits earned from government services rendered in the Bangsamoro Government. Leave Credits earned before employment in the BARMM are not covered by the provisions of this Circular.

9.0 **This Circular shall take effect immediately.**

**UBAIDA C. PACASEM**  
Minister



Bangsamoro Planning & Development Authority

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**RECEIVED**

By: MARIA  
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