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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. **2024 008**

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19 April 2024

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

SUBJECT : UPDATED RULES AND REGULATIONS ON THE GRANT OF THE UNIFORM/CLOTHING ALLOWANCE (U/CA) TO CIVILIAN GOVERNMENT PERSONNEL IN THE BANGSAMORO GOVERNMENT

1.0 BACKGROUND

Section 42 of the General Provisions of Bangsamoro Autonomy Act (BAA) No. 56 or the Fiscal Year (FY) 2024 General Appropriations Act of the Bangsamoro (GAAB) authorizes the payment of the Uniform/Clothing Allowance (U/CA) not exceeding **Seven Thousand Pesos (P7,000.00)** per annum for each qualified government employee, subject to the guidelines, rules, and regulations issued by the Department of Budget and Management (DBM), and the Ministry of the Finance, and Budget and Management (MFBM).

2.0 PURPOSE

This Circular is issued to prescribe the updated rules and regulations on the grant of the U/CA to civilian personnel.

3.0 COVERAGE

This Circular covers all positions for civilian personnel, whether regular, casual, or contractual in nature, appointive or elective, full-time or part-time, now existing or hereafter created in the Bangsamoro Government, with compensation sourced from the General Appropriations Act of the Bangsamoro (GAAB).

4.0 EXCLUSIONS

Excluded from the coverage of this Circular are those individuals engaged without employee-employer relationships and funded from non-Personnel Services appropriations/budgets, as follows:

- 4.1 Consultants and experts engaged for a limited period to perform specific activities or services with expected outputs;
- 4.2 Laborers engaged through job contracts (*pakyaw*) and those paid on piecework bases;
- 4.3 Student laborers and apprentices; and
- 4.4 Those whose services are engaged through job orders, contracts of service, or others similarly situated.

5.0 RATIONALE OF THE GRANT OF U/CA

The U/CA is granted to defray expenses for uniforms or distinctive clothing which are the required appropriate attire for employees in the regular performance of their work. In general, such uniforms or clothing are intended to:

- 5.1 Identify the employees with their Ministry/Office/Agency (M/O/A) and to convey emblem of authority; and
- 5.2 Serve as protective or working clothing; especially for maintenance, workshop, and farm personnel.

6.0 RATES OF THE U/CA

- 6.1 For FY 2024, the U/CA for full-time service of government personnel shall not exceed **₱7,000.00** per annum.

For each subsequent year, the U/CA shall not exceed the amount authorized under the pertinent general provision in the annual GAAB.

- 6.2 The U/CA per annum for part-time service shall be in direct proportion to the U/CA for full-time service.

For example, the U/CA for part-time service shall be computed as follows:

$$U/CA \text{ (Part-Time Service)} = (\text{₱7,000}) \times \frac{(\text{hours of part-time service/day})}{8 \text{ hours of full-time service}}$$

7.0 FORMS AND OTHER DETAILS OF THE U/CA

- 7.1 The U/CA may be granted in the following forms:

- 7.1.1 In the form of uniforms procured through a bidding process which may include uniform articles normally worn as part thereof such as regulation caps, belts, etc., for incumbents of positions like Security Guard, etc.;
- 7.1.2 In the form of textile materials and cash to cover sewing/tailoring costs, as has been adopted by very large National Government Agencies; and
- 7.1.3 In cash form, for incumbents of executive positions who may not be required to wear the prescribed uniforms, or for those who will procure their individual uniforms according to set conditions.
- 7.2 As far as practicable, such uniform/clothing shall use Philippine tropical fibers pursuant to R.A No. 9242¹, s. 2004, or Bangsamoro ethnic textiles (i.e. inaul) as uniform/clothing accent to identify Bangsamoro Government personnel and to patronize local talents and indigenous products pursuant to OCM Memorandum No. 0093², s. 2022.
- 7.3 Shoes shall be on the personal accounts of officials/employees, unless provided for by law.

8.0 GOVERNMENT SERVICE REQUIREMENT

- 8.1 Generally, the full rates of the U/CA for full-time and part-time service shall be granted to those who are already in government service and are to render services for at least six (6) months in a particular fiscal year, including leaves of absence with pay.
- 8.2 The six (6)-month service requirement shall not cover those who are required to wear uniforms at all times in the performance of their work such as incumbents of positions of Security Guard, medical and allied medical staff in hospitals, and those in similar situation, as they have to wear their uniforms at all times.

9.0 GRANT OF U/CA DUE TO VARIOUS PERSONNEL ACTIONS/ENGAGEMENTS

9.1 Newly Hired Employee

A newly hired employee may qualify for the grant of the U/CA after rendering six (6) months of service.

9.2 An Employee on Detail

¹ An Act Prescribing the Use of the Philippine Tropical Fabrics for Uniforms of Public Officials and Employees and for Other Purposes dated February 10, 2004

² Designs for the Office Uniform of BARM Government Regular Personnel dated May 4, 2022

9.2 An Employee on Detail

The U/CA of an employee on detail to another M/O/A shall be borne by the mother M/O/A.

9.3 Transferred Employee

9.3.1 An employee who transferred to another M/O/A and was not granted U/CA by the former M/O/A shall be granted U/CA by the new M/O/A, subject to the submission of a certification to that effect.

9.3.2 An employee who transferred to another M/O/A within the year but was earlier granted U/CA by the previous M/O/A shall no longer be granted U/CA by the new M/O/A.

9.3.3 An employee who has already received U/CA from his previous M/O/A may be granted U/CA by the new M/O/A if required to wear a uniform at all times, subject to the approval of the new Minister or Head of Office/Agency.

9.4 Employee on Study Leave or Study/Training/Scholarship Grant

9.4.1 An employee on study leave or on study/training/scholarship grant, whether locally or abroad, shall be entitled to the U/CA for the year if he/she renders at least six (6) months of service in the same year, including leaves of absence with pay, prior to and/or after the study leave or study/training/scholarship grant.

9.4.2 If an employee is on study/training/scholarship grant for the entire year, whether locally or abroad, and is not required to report for work, he/she is not entitled to the U/CA.

Annex A presents illustrative examples of various scenarios involving the grant of the U/CA.

10.0 FUND SOURCES OF THE U/CA

10.1 For FY 2024, the U/CA per qualified government employee shall be charged against the following sources of fund under the FY 2024 GAAB:

10.1.1 **M/O/A Specific Budgets** – For the requirements based on the previous rate of ₱6,000.00 per employee; and

10.1.2 **Miscellaneous Personnel Benefits Fund (MPBF)** - For the ₱1,000.00 additional requirement per employee.

10.2 The amount earmarked for the U/CA for the M/O/A is under the M/O/A-specific budgets for Personnel Services in the FY 2024 GAAB.

On the other hand, the ₱1,000.00 additional requirement per employee shall be covered by a Special Allotment Release Order (SARO). Accordingly, M/O/As shall submit Special Budget Request (SBR) along with Bangsamoro Execution Document (BED) No. 3 for the additional requirement per employee to the MFBM.

- 10.3 For each subsequent year, the U/CA per qualified government employee shall be charged against the respective M/O/A-specific budgets authorized under the annual General Appropriations Act of the Bangsamoro (GAAB).
- 10.4 For newly hired employees during the FY, the M/O/As shall submit Special Budget Request (SBR) to the MFBM along with the updated Service Record, and Bangsamoro Execution Document (BED) No. 3 for the grant of the U/CA subject to the conditions prescribed in Item 9.0 of this Circular.

11.0 RESPONSIBILITIES OF MINISTRIES, OFFICES, AND AGENCIES

M/O/As shall be responsible for the proper implementation of the provisions of this Circular.

- 11.1 M/O/As shall establish internal guidelines for granting the U/CA, such as determining the form of its grant, selecting uniform/clothing designs, scheduling payment to qualified employees, etc.
- 11.2 M/O/As shall also issue internal guidelines on the prescribed uniform or clothing for specific or special employee groups, modified uniforms as may be required due to religious affiliations or creed, physical disabilities, or legitimate health reasons, and monitor compliance with established guidelines for wearing uniforms and appropriate attire.
- 11.3 M/O/As shall be held liable for any U/CA granted not in accordance with the provisions of this Circular without prejudice, however, to the refund by the employees concerned of any excess or undue payments.

12.0 RESOLUTION OF CASES

Cases not covered by the provisions of this Circular shall be referred to the MFBM for resolution.

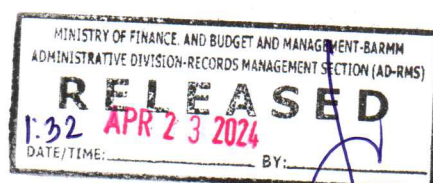
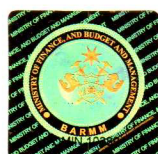
13.0 REPEALING CLAUSE

This Circular repeals Bangsamoro Budget Circular No. 2022-05 dated April 5, 2022.

14.0 EFFECTIVITY

This Circular shall take effect on January 1, 2024.

UBAIDA C. PACASEM
Minister



Illustrative Examples

1. Mr. Juan Dela Cruz, after more than four (4) years of government service, tenders his resignation effective May 1, 2024.

He is no longer entitled to the U/CA in FY 2024 as he will not be able to complete the six (6) months of service required for the year.

2. Ms. Juana Dela Cruz will reach the mandatory retirement age on June 1, 2024, after thirty (30) years of government service.

As a Nurse, Ms. Dela Cruz is required to wear a uniform while performing her duties.

While Ms. Dela Cruz will not be able to complete the six (6) months of service required for the year, she may be granted the U/CA for FY 2024 as she is required to wear a uniform at all times while performing her duties.

3. Mr. Juan Pedro's assumption to duty is on April 1, 2024.

Pursuant to Section 31, Chapter 8, Book I of Executive Order No. 292 (*Administrative Code of 1987*) on the definition of legal periods³, one (1) month equals 30 days, six (6) months equals 180 days, and twelve (12) months equals 360 days.

Assuming that Mr. Pedro will not incur any leave of absence without pay until December 31, 2024, he will have completed 275 days of actual service. Accordingly, Mr. Pedro is entitled to the U/CA for FY 2024

<i>April = 30 days</i>	<i>July = 31 days</i>	<i>October = 31 days</i>
<i>May = 31 days</i>	<i>August = 31 days</i>	<i>November = 30 days</i>
<i>June = 30 days</i>	<i>September = 30 days</i>	<i>December = 31 days</i>

4. Ms. Juana Pedro was hired on a contractual basis for a period of six (6) months, beginning July 1, 2023. Thereafter, she was appointed to a regular position, effective January 1, 2024.

She is entitled to the U/CA for FY 2024.

5. Mr. Juan San Miguel was appointed to a regular position and assumed his post on January 12, 2024. He eventually resigned after just more than five (5) months of service, effective June 15, 2024.

He is no longer eligible for the U/CA in FY 2024.

³ "Section 31. Legal Periods. - "Year" shall be understood to be twelve calendar months; "month" of thirty days, unless it refers to a specific calendar month in which case it shall be computed according to the number of days the specific month contains; "day," to a day of twenty-four hours; and "night," from sunset to sunrise."

6. Ms. Juana San Miguel occupied the same regular position in an agency for more than five (5) years.

Her study leave application was approved from February 1, 2024 to September 31, 2024 to allow her to complete her dissertation paper for her post-graduate study.

She is no longer eligible for the U/CA in FY 2024 because she will be unable to complete the six (6)-month service requirement.

