



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. 2025-001

1 Rajab 1446  
2 January 2025

**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 2025**

### 1.0 POLICY STATEMENT

In alignment with the Bangsamoro Government's commitment to 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 2025 **except** for Personnel Services which shall be valid for obligation until December 31, 2025 only;
- 1.2 Comprehensive release of the budget through the General Appropriations Act of the Bangsamoro as Allotment Order (GAABO); and
- 1.3 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 2025.
- 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. 65 otherwise known as the FY 2025 General Appropriations Act of the Bangsamoro (FY 2025 GAAB).



#### 4.0 GENERAL GUIDELINES

- 4.1 During the Fiscal Year 2025, the Bangsamoro Government will be utilizing funds authorized under BAA No. 65 (FY 2025 GAAB) in the implementation of Programs, activities, and Projects.
- 4.1.1 The FY 2025 GAAB takes effect on January 1, 2025, as provided under Section 77, General Provisions (GPs) of said law.
- 4.2 All appropriations authorized in FY 2025 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, 2026. However, Personnel Services shall be valid for obligation and disbursement until December 31, 2025 only.
- 4.3 All funds transferred between Organizational Units within a M/O/A, between M/O/As, or by M/O/As to LGUs shall not be considered disbursed by the source M/O/A until the transferred amounts have been actually utilized to pay for completed construction, goods delivered, and services rendered, inspected and accepted within the validity period. It is understood that transfer of funds shall strictly be in accordance with pertinent budgeting, accounting, auditing, and procurement laws, rules, and regulations (Section 53, GPs of the FY 2025 GAAB).
- 4.4 The Allotment Release Program (ARP), or the allotments to be released to cover government operations in FY 2025, shall be limited to P94,411,666,856.24.
- 4.4.1 The M/O/A ARP shall correspond to the sum of the allotments chargeable against BAA No. 65, FY 2025 GAAB.
- 4.5 The M/O/As shall submit the Budget Execution Documents (BEDs) to cover the release of funds for FY 2025 on or before **January 6, 2025** (Bangsamoro Budget Circular No. 2024-019<sup>1</sup>). 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	Basis of the issuance of disbursement authorities

<sup>1</sup> Bangsamoro Budget Circular No. 2024-019 dated December 16, 2024 (GUIDELINES FOR THE PREPARATION AND SUBMISSION OF THE FY 2025 BUDGET EXECUTION DOCUMENTS)



	disbursement authority (NCA)	
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- 4.6 Prior to the finalization of their BEDs, M/O/As are required to reflect the amounts released in January for Personnel Services and Maintenance and Other Operating Expenses under General and Administrative Support in their BEDs.
- 4.7 Pursuant to BAA No. 56<sup>2</sup>, the availability of the Bangsamoro Appropriations of FY 2024 is until December 31, 2025, except for Personnel Services (PS), and Maintenance and Other Operating Expenses (MOOE) under General Administration and Support (GAS).
- 4.7.1 Separate Budget Execution Documents (BEDs) pertaining to 2024 Continuing Funds shall be submitted separately to the Ministry of Finance, and Budget and Management (MFBM). The deadline for the submission of the said documents shall be on or before **January 6, 2025**.
- 4.8 The following policies shall be observed in the release of funds for FY 2025:
- 4.8.1 Funds specifically appropriated to a M/O/A shall be released directly to the M/O/A (Section 55, GPs of the FY 2025 GAAB).
- 4.8.2 Lump-sum appropriations shall be released directly to the implementing M/O/A upon submission to MFBM of a Special Budget Request (SBR) (Section 56, GPs of the FY 2025 GAAB) with its details and supporting documents.
- 4.8.3 All releases from lump-sum appropriations shall be specifically governed by the applicable Special Provisions (SPs) in the FY 2025 GAAB.
- 4.9 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 2025 prepared and submitted by M/O/As.
- 4.9.1 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 Releases Needing Special Allotment Release Order (SARO)".
- 4.9.2 The obligational authority for items of appropriations in the budget shall be released through the following:
- 4.9.2.1 GAAB as Allotment Order (GAABAO) for budgetary items under FCR;
- 4.9.2.2 Special Allotment Release Order (SARO) for items of appropriations classified as "For Releases Needing SARO"

<sup>2</sup> Bangsamoro Autonomy Act No. 56 dated December 21, 2023 (AN ACT APPROPRIATING FUNDS FOR THE OPERATION OF THE BANGSAMORO GOVERNMENT FROM JANUARY ONE TO DECEMBER THIRTY-ONE, TWO THOUSAND AND TWENTY-FOUR AND FOR OTHER PURPOSES)

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

4.9.2.3 For FY 2024 Continuing Funds, the previously issued obligational authorities shall remain to be valid until December 31, 2025.

4.9.3 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).

4.9.3.1 Additional NCAs, as may be required, shall be issued for items classified under For Releases Needing SARO, as well as Prior Year's obligation for which no NCA was released.

#### 4.10 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 Bangsamoro 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.

4.10.1 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 40, GPs of the FY 2025 GAAB).

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

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

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

4.10.3 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:

4.10.3.1 Advice for Use of PS Appropriations (APSA) (Attachment 4) duly accomplished and signed by the M/O/A Head; and

4.10.3.2 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.



#### 4.11 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 61, GPs of the FY 2025 GAAB) subject to **timely submission of reports by all M/O/As concerned**.

4.11.1 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 2025 GAAB.

4.11.2 All modifications in the allotment shall not entail any increase in the total amount appropriated for the specific activity or project (Section 61, GPs of the FY 2025 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 4.8 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 40, GPs of the FY 2025 GAAB.

#### 4.12 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 2025 GAAB, in accordance with Sections 57, 58, 59, and 60 of the GPs of the FY 2025 GAAB:

4.12.1 Savings refer to portions or balances of any released appropriations that have not been obligated as a result of any of the following:

4.12.1.1 Completion, final discontinuance, or abandonment of a program, activity, or project for which the appropriation is authorized; or

4.12.1.2 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 2025 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 M/O/As or special purpose funds that are necessary to address the existing calamity.

4.12.2 Augmentation is the act of the officers authorized to use savings in the FY 2025 GAAB (Sec. 59 FY 2025 GAAB) in their respective appropriations to cover a deficiency in any existing item of appropriation within their respective offices.

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

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

4.12.2.1.2 Re-assessment in the use, prioritization or distribution of resources.

4.12.2.2 An item of appropriation shall pertain to the amount appropriated for a P/A/P authorized in the FY 2025 GAAB. Accordingly, the existence of an activity or project, regardless of the availability of the allotment class, is sufficient for the purpose of augmentation.

4.12.2.3 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 2025 GAAB. (Sec. 59, FY 2025 GAAB)

4.12.3 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 2025 GAAB, as well as the implementation of priority project or activity covered in the FY 2025 GAAB.

#### 4.13 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 BAA No. 13, and shall form part of the general fund. Such funds can only be used when appropriated unless provided otherwise in the FY 2025 GAAB.

Exceptions (Section 3, FY 2025 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 in accordance with the guidelines as may be issued by the MFBM as a guide on the utilization of the retained income to augment the hospitals and other health facilities' Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO) requirements.

- M/O/As 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.
- M/O/As 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.
- M/O/As 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 M/O/As shall submit the quarterly report of the receipts and expenditures on the use of its income as approved by their respective Boards.

#### 4.14 Reportorial Requirements and Timelines

4.14.1 **November 15, 2025** - deadline for submission to the MFBM of M/O/As request/s for any release requiring the issuance of SAROs/additional NCAs.

4.14.2 **Within 30 days after the end of each quarter** - submission of separate Budget and Financial Accountability Reports (BFARs) for the 2024 Continuing Fund and FY 2025 budget pursuant to Section 70, GPs of the FY 2025 GAAB.

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

4.14.3.1 Separate Monthly Reports on Appropriations, Allotments, Obligations and Disbursements for FY 2024 Continuing Fund and FY 2025 budget should be submitted to **MFBM** using the prescribed format (Attachment 2); and

4.14.3.2 Separate Monthly Report of Disbursements (FAR No. 4) for



## FY 2024 Continuing Fund and FY 2025 budget.

- 4.15 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 2025.
- 4.16 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:
- 4.16.1 Release of the balance of the items "For Releases Needing SARO" under the FY 2025 Programmed Appropriations;
  - 4.16.2 Additional release from SPFs;
  - 4.16.3 Approval of requests for modification in allotment; or
  - 4.16.4 Revision of plans/targets as reflected in the MFBM-evaluated BEDs submitted by M/O/As.
- 4.17 Ministry/Office/Agency Performance Review (MOAPR), mid-year and year-end, shall be conducted by the MFBM using the following documents, among others:
- 4.17.1 BFARs as of June 30 and as of December 31;
  - 4.17.2 Performance Review Reports as prescribed by BBC No. 2024-008<sup>3</sup>; and
  - 4.17.3 Summary of findings and overall M/O/A recommendation.
- 4.18 M/O/As are required to implement the transparency provisions in the FY 2025 GAAB.

**5.0 SPECIFIC GUIDELINES****OBLIGATIONAL AUTHORITIES UNDER THE FY 2025 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 Releases Needing SARO* which shall be released through a Special Allotment Release Order (SARO) is summarized under Schedule II.

<sup>3</sup> Bangsamoro Budget Circular No. 2024-018 dated December 11, 2024 (GUIDELINES FOR THE CONDUCT OF MINISTRY/OFFICE/ AGENCY PERFORMANCE REVIEW (MOAPR) EFFECTIVE FY 2025 AND ONWARDS)



## 5.1.2 Release of SARO

- 5.1.2.1 Pension and 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. 1616<sup>4</sup>, 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 "For Releases Needing Special Allotment Release Order" 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 2025 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 39 of the GPs of the FY 2025 GAAB.

- 5.1.2.3 Contingent Fund shall cover the funding requirement of programs, activities, and projects under the special provisions in the FY 2025 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)

<sup>4</sup> 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)



- 5.2.1 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 existing government procurement laws, rules and regulations. (Sec. 25, GPs of the FY 2025 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. 25, GPs of the FY 2025 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 2025 GAAB, to include the following:
- 5.3.1.1 Requirements for January 1,2025 to December 31,2025 corresponding to obligations to be incurred shall include FCR items released through the GAABAO.
- 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 2025 GAAB, a comprehensive NCA shall be issued directly to the M/O/As covering the FY 2025 semi-annually (e.g., January 2025 to June 2025) operating cash requirements.
  - Additional **NCAs** shall be issued for items classified under For Releases Needing SARO (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 2025 GAAB**

- NCAs shall be issued to the Government Servicing Bank of the BARMM.
- NCAs for crediting to the Bangsamoro Treasury System on Disbursement (BTS-D) Account of M/O/As sourced from the FY 2025 GAAB. 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, the specific monthly allocation shall be credited on the first working day of each month.
  - For additional NCAs not covered by the comprehensive release, the amount indicated shall be credited on the date of issuance of such NCA.

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 2025 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 must be properly recorded in the Books and reflected in the Monthly Report of Disbursements in accordance with existing accounting and budgeting laws, rules, and guidelines.
- Lapsed NCAs corresponding to available allotment may be reissued upon request by the M/O/As, subject to the evaluation of the MFBM.
- The BBC No. 2024-009<sup>5</sup> prescribes the guidelines on the request for new cash allocation for reverted funds to cover the requirements for payment of unpaid obligations.

<sup>5</sup> Bangsamoro Budget Circular No. 2024-009 dated April 30, 2024 (GUIDELINES ON THE REQUEST FOR NEW NOTICE OF CASH ALLOCATION FOR REVERTED FUNDS IN LINE WITH THE IMPLEMENTATION OF THE BANGSAMORO TREASURY SYSTEM ON DISBURSEMENT (BTS-D) BEGINNING FY 2024 AND ONWARDS)



- The request for the reverted funds shall only be made on or before **November 15** of the current year. Any requests made thereafter shall be acted upon in the next fiscal year, subject to the validity of the appropriations.
- The following are the documents to be submitted to MFBM with the request for issuance of NCA in case of reversion of funds to cover unpaid obligation which was previously covered by the lapsed NCA:
  - Letter requesting for the release of new NCA duly signed by the Minister or Head of Office/Agency;
  - Explanation of the circumstances that led to the failure to disburse the reverted amount and the corresponding justification for the request for the release of the same;
  - Certification from the AGSB confirming the amount reverted to the Bangsamoro Treasury Account;
  - List of unpaid obligations;
  - Latest Budget and Financial Accountability Reports (BFARs); and
  - Other supporting documents, as necessary.
- The request for release of NCA shall be assessed and reviewed by the Bangsamoro Budget Office to determine the proper action to the request, the same will be communicated through a written response to the respective M/O/A.

#### **For Budgetary Accounts under FY 2024 Continuing Funds**

- The NCAs for the FY 2024 Continuing Funds shall continue to be covered by BBC 2024-009.
- Lapsed NCAs corresponding to allotments issued in FY 2024 may be reissued upon request by the M/O/As, subject to the evaluation of the MFBM.

#### **COMMON FUND SYSTEM**

- 5.4 Cash disbursements are governed by the Common Fund System. Under this system, M/O/As 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 M/O/As 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 1445<sup>6</sup>. 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 PAPs are synchronized with each other.

## 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 39, GPs of the FY 2025 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:

<sup>6</sup> Presidential Decree No.1445 dated June 11, 1978 (ORDAINING AND INSTITUTING A GOVERNMENT AUDITING CODE OF THE PHILIPPINES)



- 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 2025 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 57, GPs of the FY 2025 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, technical specifications (i.e. engine, displacement, fuel capacity, and transmission), 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.

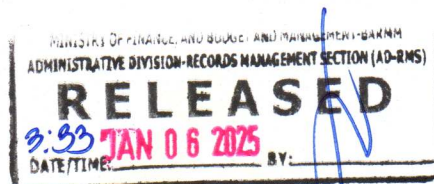
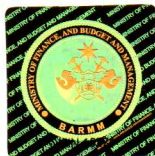
**8.0 REPEALING CLAUSE**

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. 2024-19 dated December 16, 2024**

**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 items under For Releases Needing SARO.

**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. 2024-19 dated December 16, 2024**

**Expenditure Items For Releases Needing Special Allotment Release Order**

**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 provisions in the FY 2025 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
  - Provision of Legal Assistance to Bangsamoro Indigent Litigants before the Shari'ah Courts  
[subject to Special Provision (SP) No. 1 under OCM in GAAB FY 2025]
  - Quick Response Fund  
[subject to Special Provision (SP) No. 2 under OCM in GAAB FY 2025]
  - Support to Local Moral Governance  
(subject to SP No. 3 & 4 under OCM in GAAB FY 2025)
  - Marawi Rehabilitation Program  
(subject to SP No. 3 & 4 under OCM in GAAB FY 2025)
  - Strengthening Access to Living Assistance to Marginalized Bangsamoro  
(subject to SP No. 3 & 4 under OCM in GAAB FY 2025)
  - Bangsamoro Information and Communications Technology
    - Intranet Phase II for BARMM Ministries and Offices  
(subject to SP No. 1(a) under BICTO in GAAB FY 2025)
    - Bangsamoro Network (BangsaNet)



(subject to SP No. 1(b) under BICTO in GAAB FY 2025)

- Office for Settler Communities
  - Economic Development and Empowerment-Livelihood Support Assistance (subject to SP No. 1 under OSC in GAAB FY 2025)
- Ministry of Social Services and Development
  - Unlad Pamilyang Bangsamoro (subject to SP No. 1 under MSSD in GAAB FY 2025)
  - Layag Bajau Program (subject to SP No. 2 under MSSD in GAAB FY 2025)
  - Angat Bangsamoro Kabataan Tungo sa Karunungan (subject to SP No. 3 under MSSD in GAAB FY 2025)
  - Dakila Bangsamoro (subject to SP No. 4 under MSSD in GAAB FY 2025)
  - Welfare Goods for Social Protection (subject to SP No. 5 under MSSD in GAAB FY 2025)
  - Bangsamoro Sagip Kabuhayan (subject to SP No. 6 under MSSD in GAAB FY 2025)
  - Child Development Workers and Supervised Neighborhood Play Workers Honorarium (subject to SP No. 7 under MSSD in GAAB FY 2025)
  - Augmentation of Supplementary Feeding Program (subject to SP No. 8 under MSSD in GAAB FY 2025)
  - Kupkop Program (subject to SP No. 9 under MSSD in GAAB FY 2025)
  - Livelihood Package to BABAE Association (subject to SP No. 11 under MSSD in GAAB FY 2025)
  - Women's Opportunities to Maternal Benefits (WOMB) (subject to SP No. 12 under MSSD in GAAB FY 2025)
  - Bangsamoro Women's Studies for Institutional and Legislative Reforms and Advocacies (BASIRA) (subject to SP No. 13 under MSSD in GAAB FY 2025)
  - Hadiya Package (subject to SP No. 14 under MSSD in GAAB FY 2025)
  - Assistive Devices

- (subject to SP No. 15 under MSSD in GAAB FY 2025)
  - Kalinga Para sa may Kapansanan  
(subject to SP No. 16 under MSSD in GAAB FY 2025)
  - Emergency Shelter Assistance  
(subject to SP No. 18 under MSSD in GAAB FY 2025)
  - Ligtas Pamilya Program  
(subject to SP No. 19 under MSSD in GAAB FY 2025)
  - Multi-Purpose Cash Assistance Program  
(subject to SP No. 20 under MSSD in GAAB FY 2025)
  - Lingkod Pamayanan Para sa Kapayapaan Program  
(subject to SP No. 21 under MSSD in GAAB FY 2025)
  - Water Sanitation and Hygiene Intervention  
(subject to SP No. 22 under MSSD in GAAB FY 2025)
  - Bangsamoro CARES  
(subject to SP No. 23 under MSSD in GAAB FY 2025)
  - Quick Response Fund  
(subject to SP No. 24 under MSSD in GAAB FY 2025)
  - Internally Displaced Persons Profiling, Assessment, and Response Tracking System under Disaster Risk Reduction and Emergency Assistance Program
- Ministry of Trade, Investments and Tourism
  - Propelling Economic and Sustainable Opportunities (PESEO) for MSMEs  
(subject to SP No. 1 under MTIT in GAAB FY 2025)
  - Growth Enhancement Approach Towards Regional Economic Development (GEARED) - Shared Service Facilities Project  
(subject to SP No. 2 under MTIT in GAAB FY 2025)
- Ministry of Labor and Employment
  - Employment Facilitation and Promotion Program  
(subject to SP No. 2 under MOLE in GAAB FY 2025)
  - Workers' Social Protection and Welfare Program  
(subject to SP No. 3 under MOLE in GAAB FY 2025)
- Ministry of Transportation and Communications
  - BAA Airport Development and Maintenance  
(subject to SP No. 1 under MOTC in GAAB FY 2025)



- BLTO Customization, Installation, and Configuration of Land Transportation Management System (LTMS) (subject to SP No. 2 under MOTC in GAAB FY 2025)
- BLTFRB Public Land Transportation Franchising, Enforcement, and Regulatory Program (subject to SP No. 3 under MOTC in GAAB FY 2025)
- BLTFRB Pantawid Pasada Program (subject to SP No. 4 under MOTC in GAAB FY 2025)
- BPMA Port Expansion and Modernization Program (subject to SP No. 5 under MOTC in GAAB FY 2025)
- BTC Bangsamoro Telecommunications Master Plan with Feasibility Study in the BARMM (subject to SP No. 6 under MOTC in GAAB FY 2025)
- Ministry of Basic, Higher and Technical Education
  - Quick Response Fund (subject to SP No. 1 under MBHTE in GAAB FY 2025)
  - Provision of Learning Resources – Basic Education (subject to SP No. 2 under MBHTE in GAAB FY 2025)
  - Provision of Learning Resources – Madaris Education
  - Procurement of BARMM Signature Armchairs (subject to SP No. 3 under MBHTE in GAAB FY 2025)
  - Bangsamoro RESPECT Program (subject to SP No. 4 under MBHTE in GAAB FY 2025)
  - Project IQBAL
  - Bangsamoro Education Program - School-Based Feeding Program and Home Grown School Feeding (subject to SP No. 6 and 7 under MBHTE in GAAB FY 2025)
  - Inclusive Education Program – Alternative Learning System and Abot Kaalaman sa Pamilyang Bangsamoro (AKAP-BM) in the School-less Barangays (subject to SP No. 8 under MBHTE in GAAB FY 2025)
  - School-Based Management and Operations – Cash Allowance for Teachers (subject to SP No. 13 under MBHTE in GAAB FY 2025)
  - School-Based Management and Operations -Education Response

- School-Based Management and Operations - School Building Program  
(subject to SP No. 10 under MBHTE in GAAB FY 2025)
- School-Based Management and Operations – Infrastructure Integrity of School Buildings  
(subject to SP No. 11 under MBHTE in GAAB FY 2025)
- School-Based Management and Operations – Teachers’ Furniture and Fixtures  
(subject to SP No. 12 under MBHTE in GAAB FY 2025)
- Access to Higher and Modern Education Scholarship Program – Scholarship Expense  
(subject to SP No. 16 under MBHTE in GAAB FY 2025)
- TVET Provisions – TVET Scholarship  
(subject to SP No. 18 under MBHTE in GAAB FY 2025)
- Madaris Standards and Provision - Financial Assistance to Private Madrasah  
(subject to SP No. 20 under MBHTE in GAAB FY 2025)
- Madaris Asatidz Program – ISAL Program  
(subject to SP No. 20 under MBHTE in GAAB FY 2025)
- Construction of Public Madrasah  
(subject to SP No. 21 under MBHTE in GAAB FY 2025)
- Ministry of Indigenous Peoples' Affairs
  - Comprehensive Survey on IP Household  
(subject to SP No. 1 under MIPA in GAAB FY 2025)
- Ministry of Health
  - Tiyakap Bangsamoro Kalusugan Program  
(subject to SP No. 1 under MOH in GAAB FY 2025)
  - Bangsamoro Immunization Program - Purchase and Allocation of Drugs, Medicines, and Vaccines  
(subject to SP No. 2 under MOH in GAAB FY 2025)
  - Newborn Care Program  
(subject to SP No. 5 under MOH in GAAB FY 2025)
  - MOH Medical Scholarship Program  
(subject to SP No. 6 under MOH in GAAB FY 2025)
  - Financial Assistance to Barangay Health Workers  
(subject to SP No. 8 under MOH in GAAB FY 2025)
  - BHW Kits  
(subject to SP No. 9 under MOH in GAAB FY 2025)



- Medical Equipment for Hospitals  
(subject to SP No. 11 under MOH in GAAB FY 2025)
- Other Health Services  
(subject to SP No. 13 under MOH in GAAB FY 2025)
- Quick Response Fund  
(subject to SP No. 14 under MOH in GAAB FY 2025)
- Medical Outreach Program  
(subject to SP No. 16 under MOH in GAAB FY 2025)
- Ministry of Public Works
  - Quick Response Fund  
(subject to SP No. 1 under MPW in GAAB FY 2025)
  - Project Development and Engineering Services  
(subject to SP No. 3 under MPW in GAAB FY 2025)
  - Road Network and Other Public Infrastructure Facilities Program  
(subject to SP No. 4 under MPW in GAAB FY 2025)
- Ministry of Interior and Local Government
  - Tulong ng Gobyernong Nagmamalasakit  
(subject to SP No. 2 under MILG in GAAB FY 2025)
  - Interior Affairs Services  
(subject to SP No. 3 under MILG in GAAB FY 2025)
  - Rapid Emergency Action on Disaster Incidence Services  
(subject to SP No. 4 under MILG in GAAB FY 2025)
  - Quick Response Fund  
(subject to SP No. 5 under MILG in GAAB FY 2025)
- Ministry of Environment, Natural Resources and Energy
  - Natural Resources Policy Enforcement, Conservation and Development Program  
(subject to SP No. 7 under MENRE in GAAB FY 2025)
  - Biodiversity Management, Research and Protected Area Development Program  
(subject to SP No. 8 under MENRE in GAAB FY 2025)
- Ministry of Human Settlement and Development
  - Housing and Human Settlement Development Program  
(subject to SP No. 1 under MHSD in GAAB FY 2025)

- Ministry of Science and Technology
  - Research and Development Fund  
(subject to SP No. 1 under MOST in GAAB FY 2025)
  - Science Education, Scholarship and Grants Program –  
Bangsamoro Assistance for Science Education  
(subject to SP No. 4 under MOST in GAAB FY 2025)
  
- 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. 2.1 under MAFAR in GAAB FY 2025)
  - Basic Integration for Harmonized Intervention (BINHI)  
- Input provision of Livestock and Poultry  
(subject to SP No. 2.2 under MAFAR in GAAB FY 2025)
  - Basic Integration for Harmonized Intervention (BINHI)  
- Support to Agricultural Machineries, Equipment,  
Facilities and Infra  
(subject to SP No. 2.3 under MAFAR in GAAB FY 2025)
  - Food Security and Nutrition Convergence Program -  
Food Security and Nutrition Convergence Initiative  
(subject to SP No. 3.1 under MAFAR in GAAB FY 2025)
  - Food Security and Nutrition Convergence Program -  
Halal and Organic Production Development Project  
(subject to SP No. 3.2 under MAFAR in GAAB FY 2025)
  - Food Security and Nutrition Convergence Program -  
Livelihood Support to Camps  
(subject to SP No. 3.3 under MAFAR in GAAB FY 2025)
  - Integrated and Sustainable Development for  
Aquaculture/Capture (ISDA) - Fisheries Production  
Support Project  
(subject to SP No. 5.1 under MAFAR in GAAB FY 2025)
  - Integrated and Sustainable Development for  
Aquaculture/Capture (ISDA) - Fisheries Post-Harvest  
and Marketing Support Project  
(subject to SP No. 5.2 under MAFAR in GAAB FY 2025)
  - Integrated and Sustainable Development for  
Aquaculture/Capture (ISDA) - Fisheries Resource  
Management Project  
(subject to SP No. 5.3 under MAFAR in GAAB FY 2025)



- Land Acquisition and Development for the Upliftment of Poor Agrarian Reform Beneficiaries (LUPA) - Land Tenure Security Program  
(subject to SP No. 7 under MAFAR in GAAB FY 2025)
- 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. 8 under MAFAR in GAAB FY 2025)
- Bangsamoro Agri-Fishery Evidence (Exploration of Value-adding and Innovative Development based on Evidence, Nature-friendly, Collaborative and Excellence)  
(subject to SP No. 9 under MAFAR in GAAB FY 2025)
- Agribusiness and Marketing Assistance Program  
(subject to SP No. 11 under MAFAR in GAAB FY 2025)
- Quick Response Fund  
(subject to SP No. 1 under MAFAR in GAAB FY 2025)
- Bangsamoro Human Rights Commission
  - Human Rights Protection Program - Financial Assistance  
(subject to SP No. 1 under BHRC in GAAB FY 2025)
- Bangsamoro Planning and Development Authority
  - Bangsamoro High Impact Projects  
(subject to SP No. 3 under BPDA in GAAB FY 2025)
- Bangsamoro Pilgrimage Authority
  - Hajj Administration and Supervision  
(subject to SP No. 1 under BPA in GAAB FY 2025)
- 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 2025)
  - Social Enterprises Development – Income Generating  
(subject to SP No. 2 under CSEA in GAAB FY 2025)
- Bangsamoro Sports Commission
  - Financial Incentive for Athletes  
(subject to SP No. 1 under BSC in GAAB FY 2025)

**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 2025 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 2025 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; and

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

--nothing follows--