Republic of the Philippines
Bangsamoro Autonomous Region in Muslim Mindanao
BANGSAMORO TRANSITION AUTHORITY
Cotabato City

BANGSAMORO TRANSITION AUTHORITY PARLIAMENT

____ Regular Session

CABINET BILL NO. 266

Bangsamoro Autonomous Region in Muslim Mindarao
Parliarment
BILLS AND INDEX DIVISION
Name: BUTLAH DIVITIM Signature:
Date: NUV 2 0 2023 Time: 4:32 7

Government of the Day

AN ACT AUTHORIZING THE CONTINUED USE OF FUNDS FOR THE RELEASE AND DISBURSEMENT OF UNPAID OBLIGATIONS OF FY 2023 APPROPRIATIONS

Section 1. Section 50 of the Bangsamoro Autonomy Act No. 32 is amended to read as follows:

"Sec. 50. Cash Budgeting System. All appropriations authorized in this Act shall be available for release and obligation for the purpose specified, and under the same general and special provisions applicable thereto, until December 31, 2024, except for Personnel Services and General Administration and Support (GAS) under MOOE which shall be valid for obligation only until December 31, 2023.

As a rule, disbursement shall be made not later than December 31, 2024. However, the funds obligated as of December 31, 2024 for the completion of construction, inspection, and payment of Infrastructure Capital Outlays, and delivery, inspection and payment of MOOE under Support to Operations and Operations, and other capital outlays shall be valid until fully expended.

After the end of validity period, all unreleased appropriations shall lapse, while unexpended or undisbursed funds shall revert to the Bangsamoro Treasury under a Special Fund for reapproproation in accordance with Section 19, Article XII, of RA 11054. Ministries, Offices, and Agencies shall strictly observe the validity of appropriations and the reversion of funds.

Notwithstanding this provision and any other issuance, the shares of constituent Local Government Units (LGUs) in BARMM and the local government support fund shall be released and obligated during the fiscal year shall be available for disbursement for the purpose specified until December 31, 2024.

All funds transferred between Organizational Units within a Ministry, Office, or Agency, between Ministries, Offices, and/or Agencies, or by Ministries, Offices, and/or Agencies to LGUs shall not be considered disbursed under this Section 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.

The MFBM is authorized to issue the necessary guidelines for the effective implementation of the cash budgeting system."

Section 2. Repealing Clause. - All laws, decrees, executive issuances, rules and regulations inconsistent with this Act are hereby repealed or modified accordingly.

Section 3. Effectivity. – This Act shall take effect immediately after its publication in a newspaper of regional circulation in the Bangsamoro Autonomous Region.

Approved,

HON. AHOD B. EBRAHIM

Chief Minister