



Republic of the Philippines
Bangsamoro Autonomous Region in Muslim Mindanao
BANGSAMORO TRANSITION AUTHORITY PARLIAMENT
Bangsamoro Government Center, Cotabato City



SECOND REGULAR SESSION

BANGSAMORO AUTONOMY ACT NO. 52

Begun and held in Cotabato City, on Thursday, the 15th day of September 2022.

AN ACT EXTENDING THE VALIDITY OF THE GENERAL APPROPRIATIONS ACT OF THE BANGSAMORO FOR FISCAL YEAR 2023 UNTIL DECEMBER 31, 2024, AMENDING FOR THE PURPOSE SECTION 50 OF BANGSAMORO AUTONOMY ACT NO. 32, AND FOR OTHER PURPOSES

Be it enacted by the Bangsamoro Transition Authority in Parliament assembled:

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.

All appropriations obligated as of December 31, 2024, for the completion of construction, inspection, and payment of Infrastructure Capital Outlays, and delivery, inspection, and payment of Maintenance and Other Operating Expenses (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 reappropriation in accordance with Section 19, Article XII of Republic Act No. 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 the national taxes collected in the Bangsamoro Autonomous Region in Muslim Mindanao shall be available until fully released, obligated, and disbursed.

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 the transfer of funds shall strictly be in accordance with pertinent budgeting, accounting, auditing, and procurement laws, rules, and regulations.

The Ministry of Finance, and Budget and Management is authorized to issue the necessary guidelines for the effective implementation of the cash budgeting system."

SEC 2. Bangsamoro Autonomy Act No. 32 is amended to include Section 50-A, to read as follows:

"Section 50 – A. Excluded items. – Personnel Services (PS) and Maintenance and Other Operating Expenses (MOOE) under General Administration and Support (GAS) shall be valid for obligation until December 31, 2023 only.

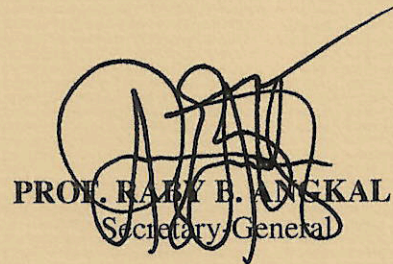
The extension of validity of the Special Development Fund shall be governed by a law enacted for the purpose."

SEC. 3. Repealing Clause. – All laws, decrees, executive issuances, rules, and regulations inconsistent with this Act are hereby repealed or modified accordingly.

SEC. 4. Effectivity. – This Act shall take effect immediately after its publication in a newspaper of regional circulation in the Bangsamoro Autonomous Region.


ATTY. PANGALIAN M. BALINDONG
Speaker

This Act was passed by the Bangsamoro Transition Authority Parliament on *Jumada Al-Akhirah* 07, 1445/December 20, 2023.


PROF. RABY B. ANCKAL
Secretary General

Approved:


AHOD B. EBRAHIM
Chief Minister

Date: Dec. 29, 2023

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