



# Salient Features of the 2023 Bangsamoro Budget Call



**F.Y. 2023  
Bangsamoro  
Budget Call**

## Salient Features

- ✓ Transition Period
- ✓ Continued Institutionalization of Budget Reforms
- ✓ Expenditure Management Framework
- ✓ Ministry/ Office Budget Levels
- ✓ Submission Requirements
- ✓ Annex A (Guidelines of Tier 1 and Tier 2)
- ✓ Annex B (Guidelines per Object of Expenditure and Forms)
- ✓ Annex C (Budget Calendar)





# **EXTENSION OF THE TRANSITION PERIOD**

The Bangsamoro budget process for the Fiscal Year 2023 shall continue to be responsive to the systems, mechanisms, and strategic implementation of identified priority programs for the extended transition period.





# Continued Institutionalization of Budget Reforms

- a.) Cash Budgeting System
- b.) Single Treasury Account
- c.) Allocation guided by generally accepted principles
- d.) Strengthening Vertical and Horizontal Linkages








# EXPENDITURE MANAGEMENT FRAMEWORK

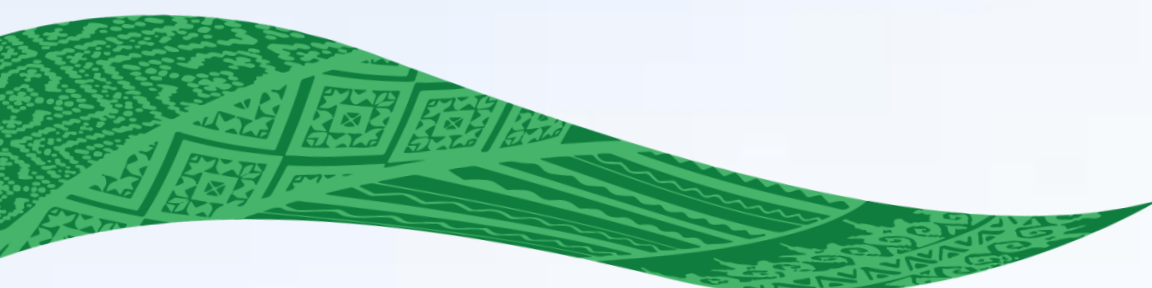
The FY 2023 budget proposal shall be anchored to the approved **Priority Agenda of the Chief Minister.**






Consistent with the Bangsamoro Organic Law, **education, health and social services** shall be assigned with the highest budgetary priority.





The adoption of the Cash Budgeting System (CBS) beginning FY 2019 by the National Government emphasizes the limiting to "within the fiscal year" timeframe for program/activity/project (P/A/P) obligation and implementation.

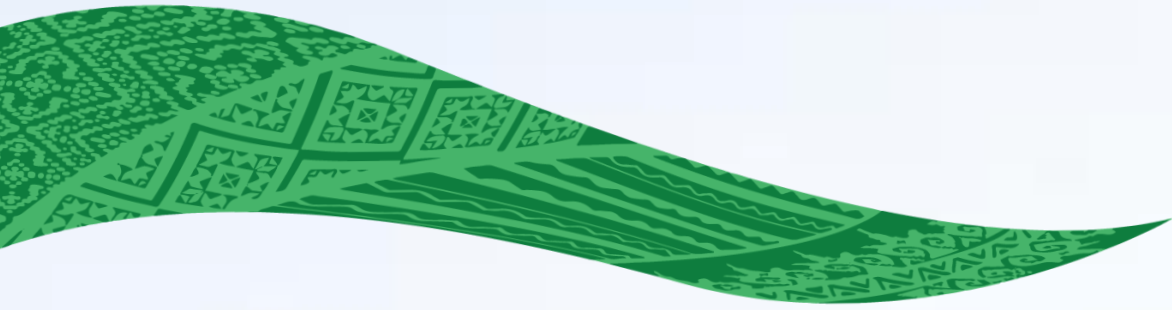




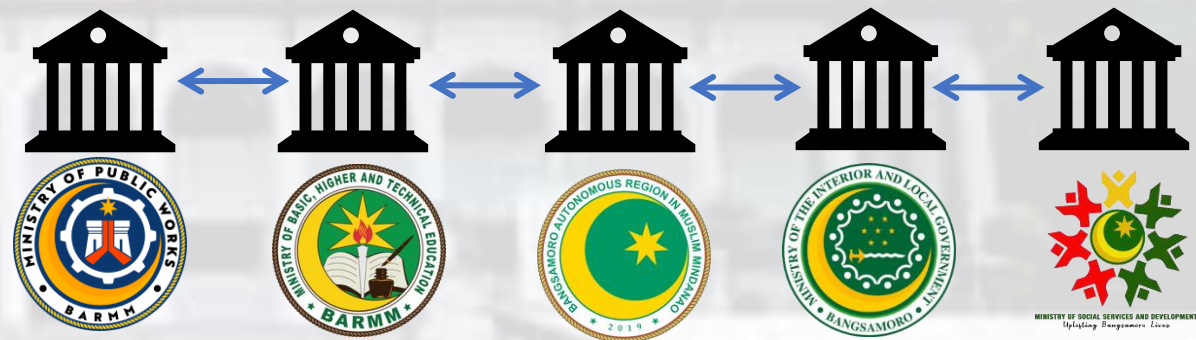
Ministries and Offices shall ensure that their operations are on schedule and that their appropriated budgets can be fully disbursed within the fiscal year.








To ensure that the Bangsamoro budgeting process works for the people across the different provinces, the vertical linkages (between the Bangsamoro and National Plans) and horizontal linkages (between various ministries and offices) are being strengthened.

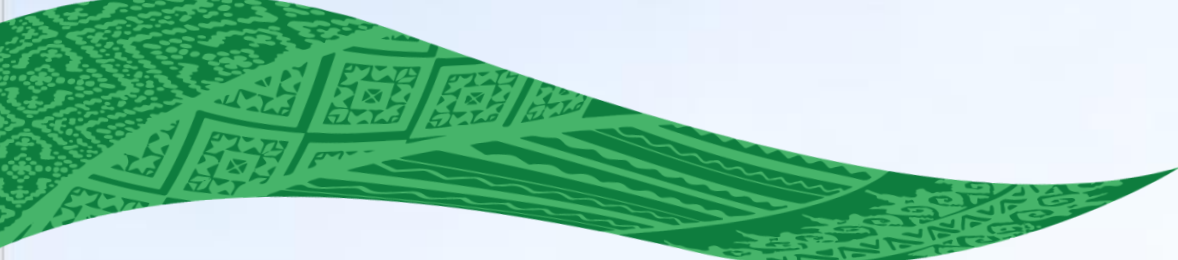




Institutionalization  
of administrative  
reforms for  
greater budget  
transparency and  
reliability

- ❖ **Modified Two-Tier Budgeting Approach (2TBA)**
- ❖ **Unified Accounts Code Structure (UACS)**
- ❖ **Program Expenditure Classification (PREXC) approach**
- ❖ **Disaggregation of lump-sum**





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- ❖ A well-functioning, results-based and credible monitoring and evaluation system that will provide *evidence-based information*
- ❖ Streamlining the harmonization and synchronization of priority program interventions of Ministries and Offices through submission of program convergence plans and budget strategy
- ❖ Fostering collaboration and inclusive participation in budgeting with the stakeholders for greater openness, transparency, and accountability.



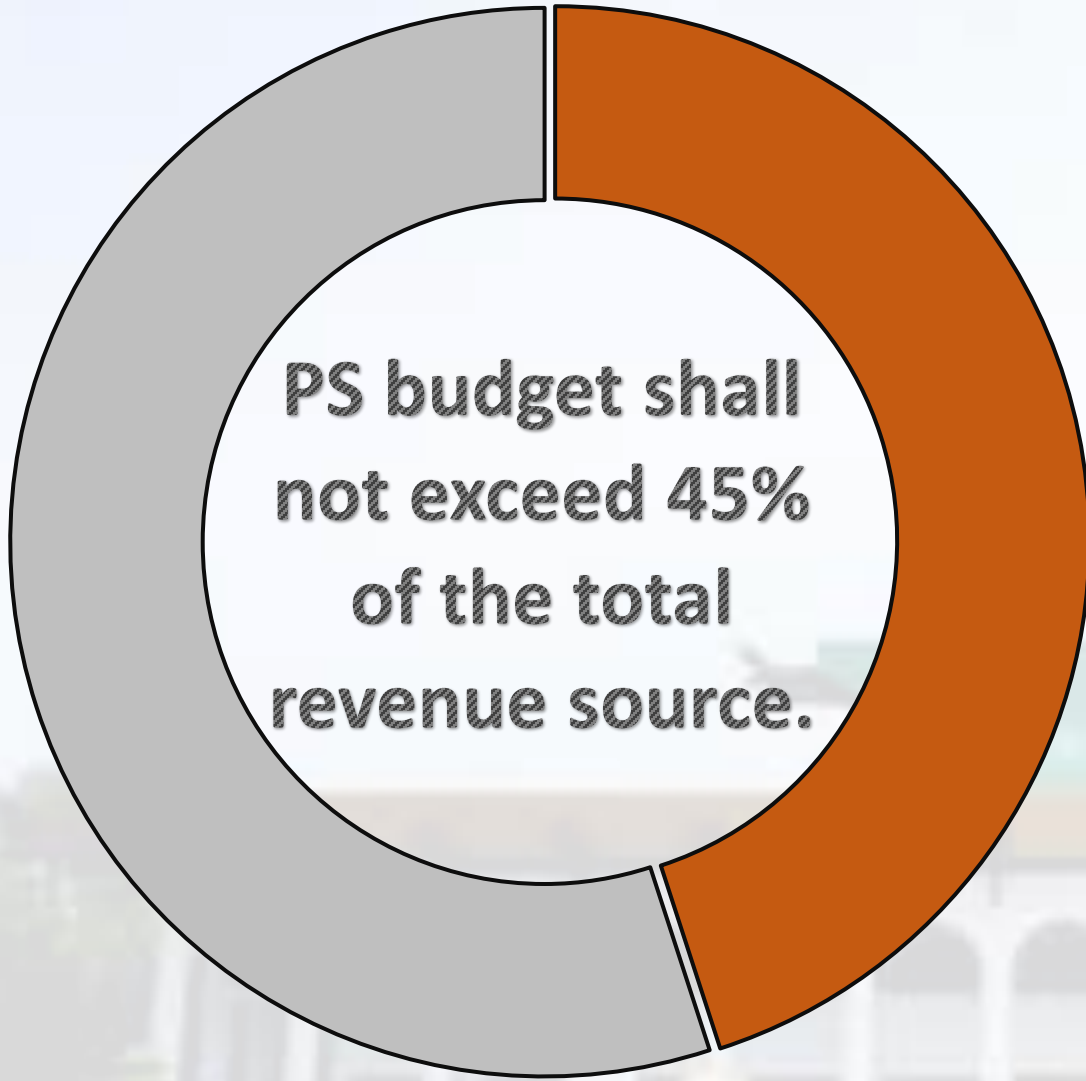


## Bangsamoro Response and Recovery Plan

The baseline in sustaining development efforts suitable to the needs of the Bangsamoro populace by creating an inclusive and productive programs, providing socioeconomic opportunities, adapting to technological advancement and innovation, strengthening education initiatives, building resilient communities and responsive to medical healthcare especially in times of crises, such as COVID-19 pandemic, and human-induced and environmental disasters.







20%

Development  
Projects

5%

Disaster Risk  
Reduction and  
Management





# Ministry/ Office Budget Levels

The total budget of Ministries and Offices shall be based on the total cash requirements of (a) Tier 1 Components; and (b) new and Tier 2 Components.





# Bangsamoro FY 2023 Tier 1 and Tier 2



# TIER 1 DEFINITION

- ❖ Budget level of Ministries and Offices are composed of the ff.:
  - Personnel Services requirements of authorized positions
  - Cost of recurring programs and activities based on Ministry/Office 2022 minimum cash requirement level.







# TIER 1 COMPOSITION

- All costs of authorized positions and approved allowances and entitlements as of March 31, 2022;
- Cost of recurrent operating expenses of 2022 funded programs based on minimum cash requirement level; and
- The minimum cash requirement of the listed administrative operating expenses limited to recurring expenses sensitive to inflation and regular fixed expenses.



Tier 2 proposals will be evaluated based on its viability in adherence to the approved Priority Agenda.

It shall also be evaluated based on the following considerations:

Relevance to the approved Priority  
Agenda

Implementation Readiness

Ministry/Office Absorptive Capacity

Budget Utilization Rate

Indicative Annual Procurement Plan



Tier 2 Proposals' PAPs must be **implementation-ready**, and to be delivered and executed within the year.

Proposals must include clear, comprehensive, and complete submission of relevant supporting documents such as:

Feasibility Studies

Detailed Engineering Designs

Annual Procurement Plans

Relocation Action Plan

Right of Way Acquisitions

Ministry/Office Operational Plans

Ministry/Office Sector Roadmaps

Network Plans

Inter-Ministry Clearances and  
Permits

Proofs of consultation with  
stakeholders



# SUBMISSION REQUIREMENTS

All Ministries and Offices shall submit the **complete set** of Bangsamoro Budget Preparation (BBP) Forms and supporting documents directly to the Ministry of Finance, and Budget and Management.

Submission through email shall not be recognized as official document, unless ratified by manual submission thereof.




Three (3) hard copies



SOFT COPY





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- ❖ Ministries and Offices are directed to **strictly adhere** to the submission deadlines specified in the Calendar of Activities per **Annex C** of the Bangsamoro Budget Memorandum 2022-01.



- ❖ For proposed special or general provisions, Ministries and Offices are required to completely fill-out BBP Form 900, particularly the justification for the inclusion of such provisions. **Incomplete forms will not be considered in the evaluation of proposed special and general provisions.**






# SPECIFIC PROCEDURES

a.) The Ministry of Basic, Higher and Technical Education shall submit budget proposals covering only those activities to be implemented within the Calendar Year (CY) 2023 (January to December 2023 only), i.e., not the requirements for the whole Academic Year (June 2023 to March 2024).

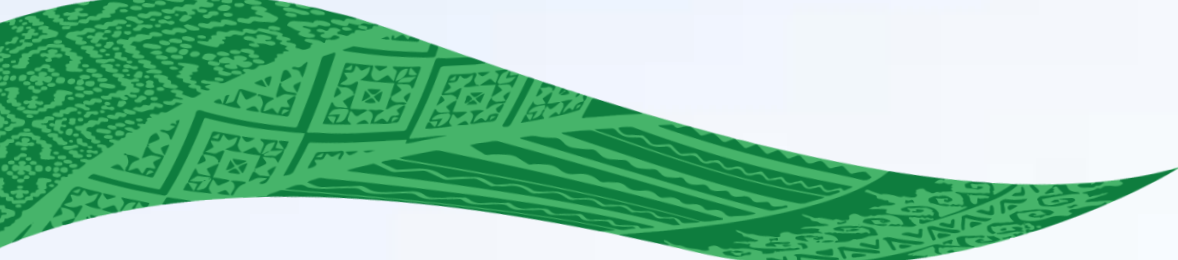




b.) Ministries and Offices shall likewise prepare the indicative 2023 Annual Procurement Plan (APP) to support their budget proposals. The APP shall be a consolidation of the different Procurement Projects as contained in their respective PPMPs. The indicative APPs shall be submitted to the MFBM as part of the budget proposals.







c.) Relative to the FY 2023 Gender and Development (GAD) Plan and Budget (GPB), the Bangsamoro Women Commission (BWC) shall issue separate guidelines on the specific details of its submission pursuant to Republic Act 9710, or the Magna Carta of Women.



d.) The budget proposals of Ministries and Offices involving specific concerns shall require Ministry/Office endorsement.

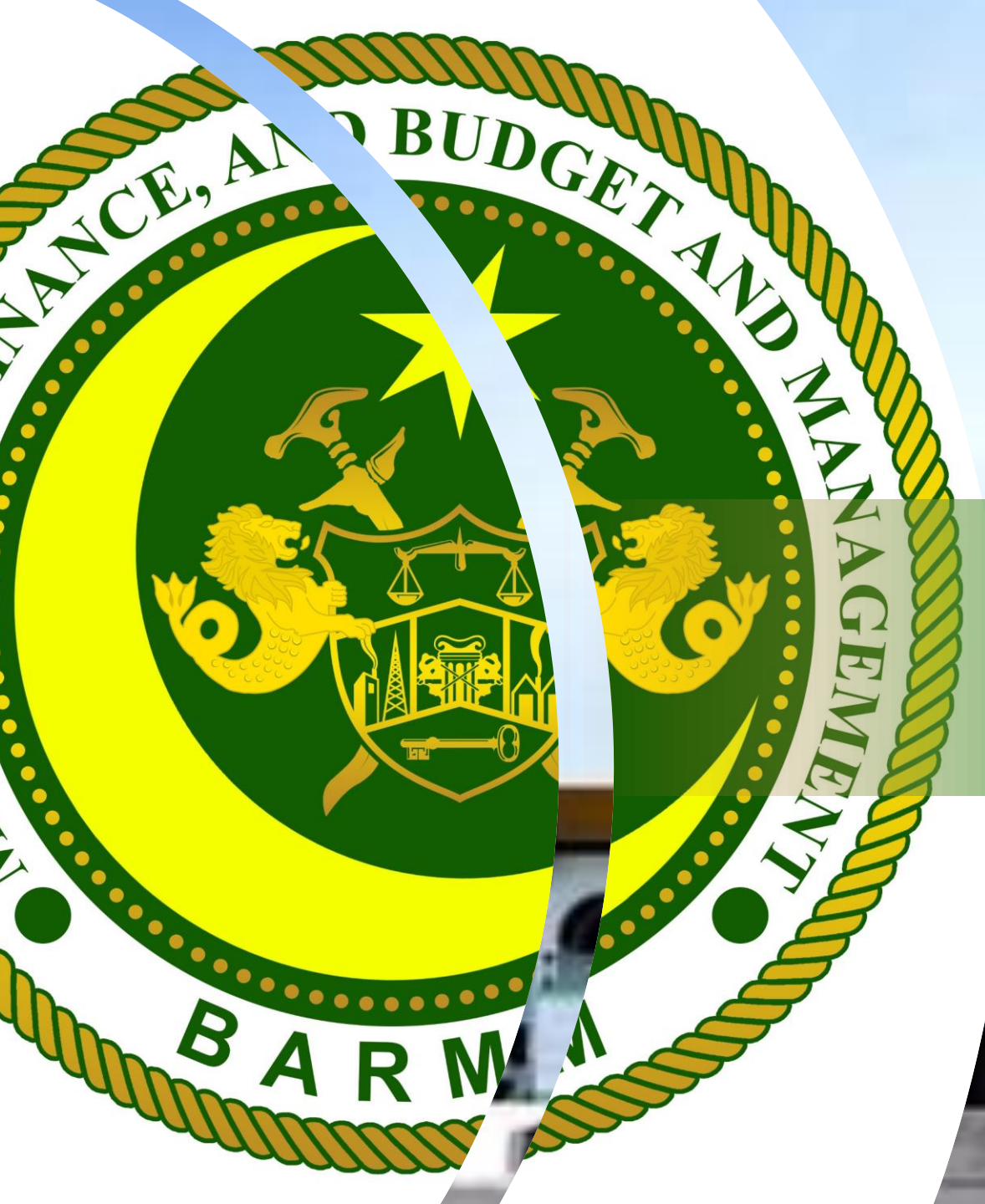
<b>Endorsing Entity</b>	<b>Subject of Endorsement</b>
<b>MPW</b>	<b>Buildings and Infrastructure-Related Proposals</b>
<b>MENRE</b>	<b>Environment-Related Proposals</b>
<b>ICO</b>	<b>Information and Communication Technology-Related Proposals</b>





All endorsed programs/projects shall still be subject to MFBM evaluation.





SHUKRAN

