



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. 2022-012

13 December 2022

19 Jumada Al-Awwal 1444

**TO : BTA Parliament, All Heads of Ministries, and Offices of the Bangsamoro Government, Accountants, Budget Officers; and All Others Concerned**

**SUBJECT : INSTITUTING THE PREPARATION AND SUBMISSION OF THE BUDGET EXECUTION PLANS COVERING FISCAL YEAR (FY) 2023 BUDGET**

### 1.0 RATIONALE

Anchored on the principles of Moral Governance, Ministries and Offices shall execute their programs and projects in a timely manner. The Ministry of Finance, and Budget and Management answers this call for the prompt delivery of public service to the Bangsamoro People by ensuring that funds released to the Ministries and Offices are properly planned and following an optimum spending schedule.

Hence, MFBM urges the Ministries and Offices to strategize for the preparation and submission of their Budget Execution Documents (BEDs) and Plans for the FY 2023, and to anticipate the immediate requirements of Government Operations for FY 2023 to not hinder the delivery public services.

The BEDs serve as bases to facilitate the release of funds and enable prompt implementation of programs and projects including the conduct of early procurement activities as well as a measure for agency performance.

### 2.0 PURPOSE

This circular is being issued to prompt the Ministries and Offices of the imminent need to prepare and submit the Budget Execution Documents for the timely release of funds upon the effectivity of the 2023 General Appropriations Act of the Bangsamoro (GAAB).

### 3.0 COVERAGE

All Ministries and Offices of the Bangsamoro Government.

### 4.0 GENERAL GUIDELINES

4.1 For FY 2023 Ministries and Offices shall prepare two sets of BEDs as follows:

4.1.1 BEDs for the prompt release of funds for the 1st Quarter.

4.1.2 BEDs to cover the release of funds for the remainder of FY 2023.

4.2 FY 2023 BEDs shall be uploaded and made available under the Downloadables tab in the MFBM official website (mfbm.bangsamoro.gov.ph).

4.2.1 For guidance, FY 2023 BEDs shall constitute the following documents:

BEDs	Data Elements	Purpose
BED No. 1 Financial Plan (FP)	Estimated obligation program for the budget year down by quarter	Serves as the overall financial plan of the Ministry/Office
BED No. 2 Physical Plan (PP)	Physical targets for the budget year broken down by quarter	Serves as the overall physical plan of the Ministry/Office
BED No. 3 Monthly Disbursement Plan (MDP)	Projected monthly disbursement requirements for the budget year by types of disbursement authority (NCA)	Basis of the issuance of disbursement authorities

4.3 In consideration of the current budget deliberations in Parliament, Ministries and Offices are advised to start preparing the BEDs based on the BEP as submitted. Should there be any differences in the BEP as submitted and the approved GAAB, Ministries and Offices should reflect in the BEDs the amounts approved in the GAAB.

4.3.1 Deadline for the submission of BEDs for the prompt release of funds for the 1st Quarter shall be on **January 12, 2023**.

4.3.2 Deadline for the submission of BEDs to cover the release of funds for the remainder of FY 2023 shall be on **January 31, 2023**.

4.4 In preparing the BEDs, the following, among others, shall be strictly considered for the timely implementation of programs/projects:

- 4.4.1 Coordination and synchronization of activities among planning, operations, budget and accounting offices in the program/project implementation;
- 4.4.2 Taking into consideration scheduling of procurement activities, projecting inventory requirements and overall management of central procurement of common-used goods and services; and
- 4.4.3 Historical performance (absorptive capacity), seasonality (e.g., peak/slack periods) of activities and other factors that influence programming.

4.5 Further, agencies are strictly reminded:

4.5.1 To ensure that their plans contain the projected budget requirements of programs, activities and projects that can be obligated and implemented within the period January to December of the approved Fiscal Year (FY);

4.5.2 To classify budgetary items into a) For Comprehensive Release (FCR) or b) For Later Release (FLR) based on Annex A of this issuance. The agency's complete list of budgetary items classified into FCR and FLR shall be submitted together with the hard copies of the duly signed BEDs.

4.6 Only the BEDs (for **BED Nos. 1, 2, and 3**) *duly signed* by the Minister/Head of Office or Authorized Representative, shall be recognized *compliant* with the submission requirement.

4.7 In line with the transparency and accountability thrust of the Bangsamoro Government, the MFBM shall post in its website the status of BEDs submission by Ministries and Offices, highlighting those with *incomplete or no submissions*, **copy furnished the Office of the Chief Minister** through the Office of the Cabinet Secretary.

4.8 The submitted BED No. 3 (MDP) as evaluated by MFBM and confirmed by the Ministries and Offices shall be the basis for the comprehensive release of the Notice of Cash Allocation (NCA) requirements for the budget year.

## 5.0 SPECIFIC GUIDELINES

The specific guidelines in the preparation of the BEDs are shown in **Annexes A to C**.

## 6.0 SANCTIONS

Failure of the officials and employees concerned to comply with provisions of this Circular shall subject them to penalties imposed under Section 43, Chapter 5, Book VI of EO No. 292, the revised Administrative Code of the Philippines.

## 7.0 REPEALING CLAUSE

All provisions of existing circulars and other issuances inconsistent with this Circular are hereby rescinded/repealed and/or modified accordingly.

## 8.0 SEPARABILITY

If any provision of this Circular as now or later amended or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions that can be given effect without the invalid provision or application.

## 9.0 SAVING CLAUSE

Cases not covered in this Circular shall be referred to the MFBM for resolution.

## 10.0 EFFECTIVITY

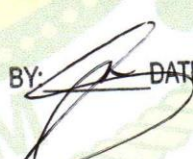
This Circular shall be effective immediately and remain to be in force unless otherwise repealed/amended.

  
**UBAIDA C. PACASEM**  
Minister



MINISTRY OF FINANCE, AND  
BUDGET AND MANAGEMENT - BARMM

**RELEASED**

BY:  DATE: 12/13/22 TIME 4:00

## ANNEX A

1.0 **BED No. 1 Financial Plan (FP)**

## 1.1 The FP shall indicate:

- Targeted commitments/obligations per the BEP (or GAAB if already passed), on a quarterly basis.
- Fund Sources, i.e., Budget Year Appropriation per BEP (or GAAB if already passed), Automatic Appropriation (RLIP, Special Account in the General Fund [SAGF] and Special Purpose Fund), UACS accounts and codes (if applicable), among others;
- Obligation Program as to "Comprehensive Release" and "For Later Release" (Negative List);
- P/A/Ps consistent with the performance information (PI) reflected in the BEP (or GAAB if already passed); and
- Allotment class, i.e., PS, MOOE, FinEx (if applicable) and CO.

## 1.2 The budget year's total targeted commitments/obligations should equal the amount indicated in the BEP (or GAAB if already passed), segregated into "For Comprehensive Release" and "For Later Release" (Negative List).

- **"For Comprehensive Release"** refers to all items deemed released as soon as the GAAB becomes effective. This shall include **but not limited** to the following:
  - ◇ **Personnel Services (PS)**  
Filled positions of Ministries and Offices.
  - ◇ **Maintenance and Other Operating Expenses (MOOE)**  
Amounts not covered by the Negative List.
  - ◇ **Capital Outlays (CO)**  
Furnitures and Fixtures, Office Equipment, and Information and Communications Technology Equipment, in accordance with the Government Accounting Manual Volume III Revised Chart of Accounts.
- Items categorized as **"For Later Release"** consisting of budgetary items under the **"Negative List"** that shall be released only upon submission of Special Budget Request, and compliance with certain budgetary requirements. This shall include, but not limited to, the following:
  - ◇ **Appropriations within Ministry and Office specific budgets**

## 1.0 Office of the Chief Minister

1.1. Quick Response Fund

1.2. Kapayapaan sa Pamayanan (KAPYANAN)

1.3. Tulong Alay sa Bangsamorong Nangangailangan (TABANG)

1.4. Ayudang Medikal mula sa Bangsamoro Government (AMBAG)

1.5. Support to Local Moral Governance

1.6. Marawi Rehabilitation Program

## 2.0 Ministry of Social Services and Development

2.1. Unlad Pamilyang Bangsamoro

2.2. Layag Bajau Program

2.3. Angat Bangsamoro Kabataan Tungo sa Karunungan

2.4. Day Care Workers Honorarium

2.5. Kupkop Program

2.6. Hadiya Package

2.7. Assistive Devices

2.8. Kalinga Para sa may Kapansanan

2.9. Emergency Shelter Assistance

2.10. Ligtas Pamilya Program

2.11. Multi-Purpose Cash Assistance Program

2.12. Lingkod Pamayanan Para sa Kapayapaan Program

2.13. Water Sanitation and Hygiene Intervention

2.14. Bangsamoro CARES

## 3.0 Ministry of Trade, Investments and Tourism

3.1. Propelling Economic and Sustainable Opportunities (PESO) for MSMEs

4.0 Ministry of Labor and Employment

4.1. Labor Relations and Standards Program

4.2. Employment Promotion and Welfare Program

4.3. Overseas Workers' and Welfare Program

5.0 Ministry of Transportation and Communications

5.1. BAA Air Transportation Policy and Development Services Program

5.2. BLTO Regulations and Revenue Generation Program

5.3. BMARINA Improve Revenue Generation Program

6.0 Ministry of Basic, Higher and Technical Education

6.1. Quick Response Fund

6.2. Provision of Learning Resources – Basic Education

6.3. Provision of Learning Resources – Madaris Education

6.4. Procurement of BARMM Signature Armchairs

6.5. Bangsamoro RESPECT Program

6.6. Project IQBAL

6.7. Bangsamoro Education Program - School-Based Feeding Program

6.8. Bangsamoro Education Program – School Dental Health Program

6.9. Inclusive Education Program

6.10. Bangsamoro School Sports Program

6.11. School Sites Title

6.12. School-Based Management and Operations - Schools' Maintenance and Other Operating Expenses

6.13. School-Based Management and Operations - School Building

6.14. School-Based Management and Operations - Cash Allowance to Teacher

6.15. School-Based Management and Operations - Education Response

6.16. School-Based Management and Operations - In-Service Training

6.17. Access to Higher and Modern Education Scholarship Program

6.18. Higher Education Services - Maintenance and Other Operating Expenses

6.19. Higher Education Services - Construction of Dormitory Building

6.20. Higher Education Services - Survey for Upi Agricultural School

6.21. TVET Provisions - TVET Scholarship

6.22. TVET Provisions - Construction of Technical Education Municipal Training Centers

6.23. Madaris Education Services

7.0 Ministry of Indigenous Peoples' Affairs

7.1. Comprehensive Survey on IP Household

8.0 Ministry of Health

8.1. Covid Response

8.2. Tiyakap Bangsamoro Kalusugan Program

8.3. National Immunization Program - Purchase and Allocation of Drugs, Medicines and Vaccines



- 8.4. MOH Medical Scholarship Program
- 8.5. Complementary Feeding Program
- 8.6. Financial Assistance to Barangay Health Workers
- 8.7. Bangsamoro Human Resource for Health Placement
- 8.8. Medical Outreach Program
- 9.0 Ministry of Public Works
  - 9.1. Project Development and Engineering Services
  - 9.2. Road Network and Other Public Infrastructure Facilities Program
- 10.0 Ministry of Interior and Local Government
  - 10.1. Rapid Emergency Action on Disaster Incidence Services
- 11.0 Ministry of Environment, Natural Resources and Energy
  - 11.1. Environmental Regulation Compliance, Ambient Monitoring and Pollution Control Program
  - 11.2. Natural Resources Policy Enforcement, Conservation and Development Program
  - 11.3. Biodiversity Management, Research and Protected Area Development Program
- 12.0 Ministry of Human Settlement and Development
  - 12.1. Housing and Human Settlement Development Project
- 13.0 Ministry of Science and Technology
  - 13.1. Research and Development Fund
  - 13.2. Science Education, Scholarship and Grants Program – Bangsamoro Assistance for Science Education
- 14.0 Ministry of Agriculture, Fisheries and Agrarian Reform

- 14.1. Technical Advisory and Support Service – Land Tenure Security Program
- 14.2. Technical Advisory and Support Service – Sustainable Development for Agrarian Reform Beneficiaries in the Bangsamoro (SDAReBB) Program
- 14.3. Technical Advisory and Support Service – Provision of Support Services to Small Land Owner Farmers and Fisherfolks
- 14.4. Support to Agri-Fishery Marketing Enterprise Program
- 14.5. Machinery, Equipment and Infrastructure Facilities Program
- 14.6. Provision of Legal Assistance to Farmers and Fisherfolk Program
- 15.0 Bangsamoro Human Rights Commission
  - 15.1. Human Rights Protection Program - Financial Assistance
- 16.0 Bangsamoro Youth Commission
  - 16.1. Baseline Research Documentation Activities - Survey, Research, Exploration and Development Expenses

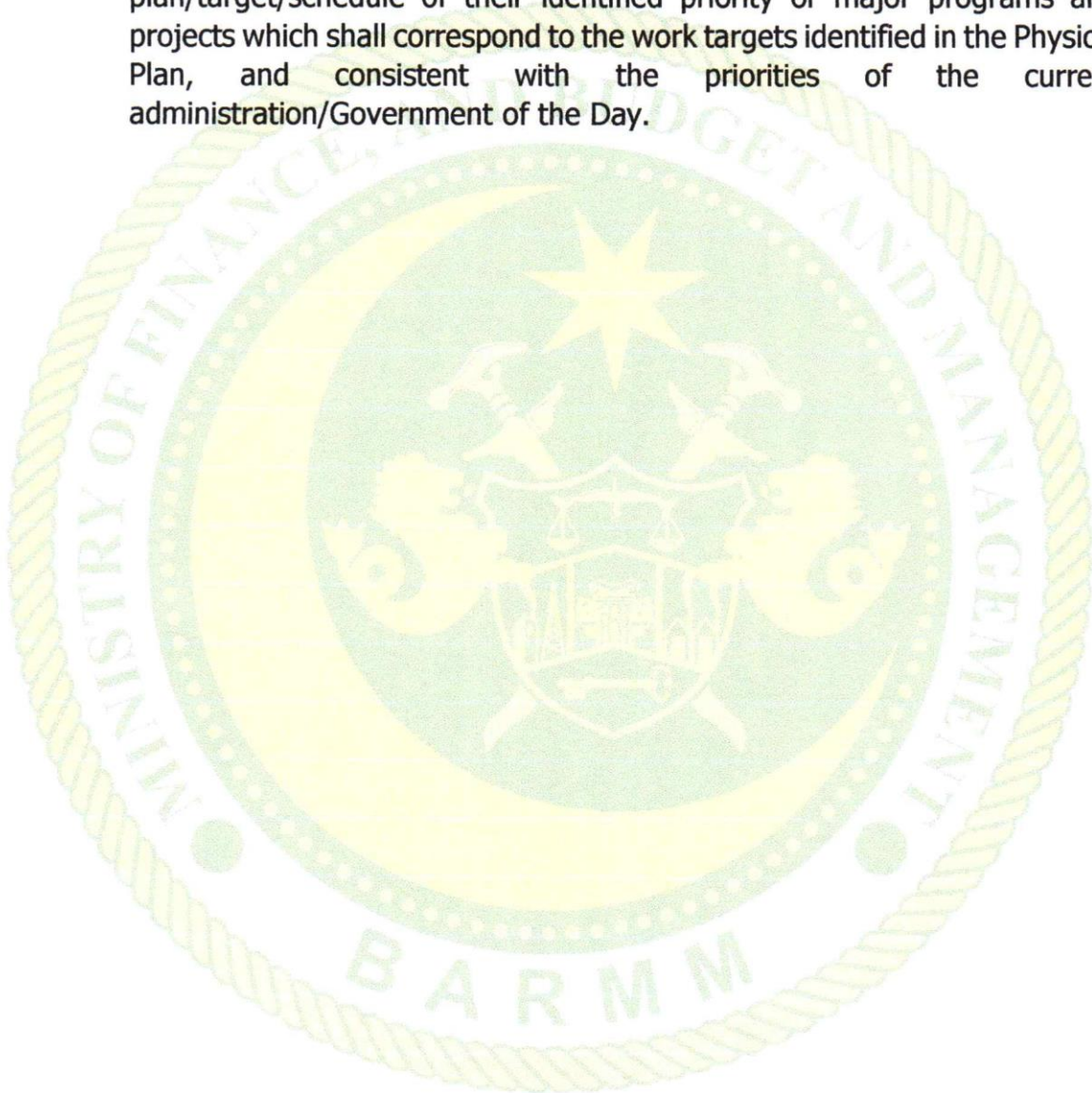
◇ **Personnel Service.** The unfilled portion of the Personnel Services shall only be released to the Ministry/Office when positions are filled up and upon submission of Appointment, Certificate of Assumption to Duty, Oath of Office, Service Record and Deployment Order, as may be applicable, in support of the salary provision;

◇ **All Capital Outlays, except Furnitures and Fixtures, Office Equipment, and Information and Communications Technology Equipment, in accordance with the Government Accounting Manual Volume III Revised Chart of Accounts;**

- ◇ **Eligible expenditures for charging against multi-user SPFs (e.g. Contingent Fund [CF], MPBF and Pension and Gratuity Fund [PGF]) consistent with the applicable SPs.**

1.3 The Ministry/Office shall specify/present a recapitulation of the obligations/commitments by P/A/P.

1.4 Ministries and Offices shall likewise prepare and submit the financial plan/target/schedule of their identified priority or major programs and projects which shall correspond to the work targets identified in the Physical Plan, and consistent with the priorities of the current administration/Government of the Day.

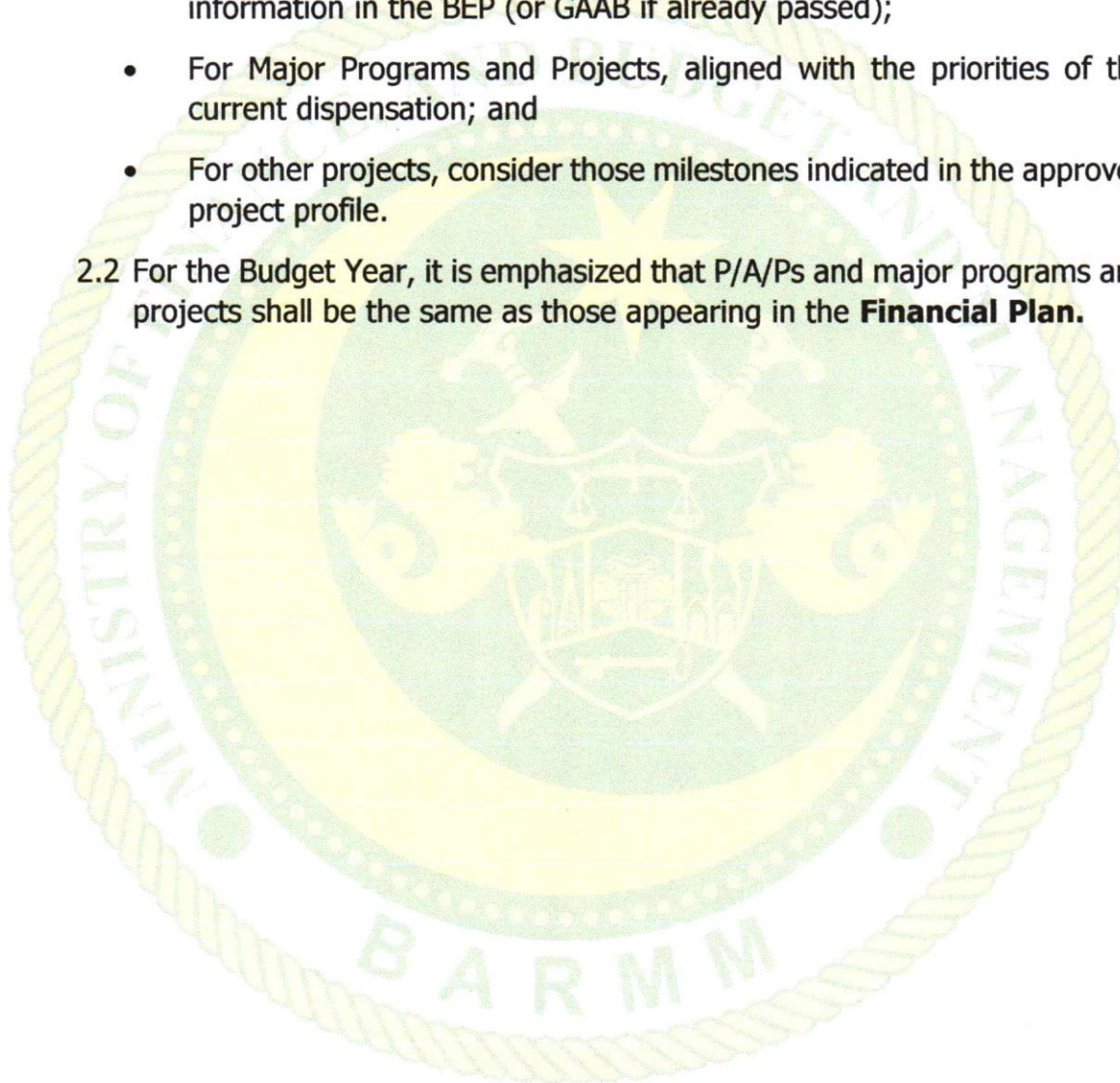


**ANNEX B****2.0 BED No. 2 Physical Plan (PP)**

2.1 The PP shall contain the performance indicators (PIs) and targets of Ministries and Offices as follows:

- For Operations, PIs by P/A/P, consistent with the performance information in the BEP (or GAAB if already passed);
- For Major Programs and Projects, aligned with the priorities of the current dispensation; and
- For other projects, consider those milestones indicated in the approved project profile.

2.2 For the Budget Year, it is emphasized that P/A/Ps and major programs and projects shall be the same as those appearing in the **Financial Plan**.



## ANNEX C

**3.0 BED No. 3 Monthly Disbursement Program (MDP)**

3.1 The MDP shall be used by MFBM as **basis for determining the monthly level of Notices of Cash Allocation (NCAs) and other disbursement authorities to be issued** to Ministries and Offices.

- It shall reflect the total cash and non-cash program for the budget year by type of fund category, by allotment class and by type of disbursement authority (NCA).

3.2 The total cash program to be covered by NCA for the budget year shall approximate the disbursements arising from the following sources:

- Budget Year
  - ◇ Ministry/Office Specific Budget: disaggregated into For Comprehensive Release (FCR) and For Later Release (FLR); and
  - ◇ Additional requirements chargeable against Special Purpose Fund to be supported by details.
- Others
  - ◇ Allocation directly released to Implementing Agencies per Special Provisions

3.3 In preparing the MDP, the following assumptions and other factors shall be considered:

- Seasonality (e.g., peak/slack periods) of activities and other factors that will tend to influence programming, to wit:
  - ◇ PS shall consider the timing on the grant of PS benefits, among others:

<b>Personnel Benefit</b>	<b>Schedule for Payment</b>
Uniform/clothing Allowance	April
Mid-Year Bonus (one-month salary)	May
Year-End Benefits One-Month Salary P 5,000 Cash Gift	November
Compulsory Retirees' Benefits Pensions Terminal Leave/Retirement Gratuity	Age-Determined

Productivity Enhancement Incentive	December
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- ◇ MOOE shall consider activities/work program related to contractual obligations or schedule of operations, e.g., payment of rentals and procurement of supplies and materials.
- ◇ CO shall consider the schedule of work targets, e.g., provision of 15% mobilization cost to cover initial construction activities, with the balance in accordance with the work program; provision of cash allocation (NCA) for purchase of equipment only on the expected delivery date, not during procurement stage; scheduling of construction of farm-to-market roads, irrigation projects, and other infrastructure projects during the first quarter of the year to consider Philippine weather condition.
- Inclusion of the requirements for the Annual Procurement Plan (APP).
- It is understood that the Ministries and Offices administering SPFs shall prepare the corresponding MDP for their respective SPFs, e.g., Programs with the release subject to Special Provisions, Contingent Fund, ALGU, SDF, TDIF, etc.
- Historical trend/data on actual disbursements, at least for the past three (3) years.

MINISTRY OF FINANCE, AND  
BUDGET AND MANAGEMENT - BARMM

**RELEASED**

BY:  DATE: 12/13/22 TIME 4:08