



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 Heights VII, Cotabato City

**MFBM CIRCULAR LETTER NO.: 2 0 2 3 - 0 2**

**TO :** **All Ministries and Offices**  
*Bangsamoro Autonomous Region in Muslim Mindanao (BARMM)*

**SUBJECT :** **SUBMISSION OF BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS (BFARs) FOR THE 4<sup>TH</sup> QUARTER OF FY 2022**

**DATE :** **9 JANUARY 2023 | 16 JUMADA AL-THANI 1444 AH**

1.0 With the passage of the Bangsamoro Autonomy Act (BAA) No. 34<sup>1</sup> dated December 22, 2022, the FY 2022 appropriations for Personnel Services (PS), and General Administration and Support under Maintenance and Other Operating Expenses (MOOE) shall be valid for obligation until December 31, 2022. Further, BAA No. 24<sup>2</sup> dated December 28, 2021 states that FY 2020 appropriation for continuing programs under MOOE, FY 2021 appropriation for MOOE, and FYs 2020 and 2021 appropriations for infrastructure and capital outlays shall be valid for obligation until December 31, 2022.

2.0 In order to determine and assess the unexpended balances of the FYs 2020, 2021 and 2022 appropriations, all Ministries and Offices of the BARMM shall submit the following Budget and Financial Accountability Reports (BFARs) of FY 2022 appropriation and FYs 2020 and 2021 extended as of December 31, 2022 as provided for by the Bangsamoro Budget Circular (BBC) No. 2021-03<sup>3</sup> dated March 1, 2021, to wit:

- FAR No. 1 – Statement of Appropriation, Allotments, Obligations, Disbursement, and Balances (SAAODB)
- FAR No. 1-A – Summary of Appropriations, Allotments, Obligations, Disbursement and Balances by Object of Expenditures (SAAODBOE)
- FAR No. 1-B – List of Allotments (LA)
- FAR No. 3 – Aging of Due and Demandable Obligation (ADDO)

<sup>1</sup> An Act Extending the Availability of the General Appropriations Act of the Bangsamoro until December 31, 2023, except Personnel Services, and General Administration and Support under Maintenance and Other Operating Expenses, Amending for the Purpose Sections 48 and 67 of the General Provisions of the Bangsamoro Autonomy Act No. 23, the 2022 General Appropriations Act of the Bangsamoro.

<sup>2</sup> An Act Extending the Availability of the General Appropriations Act of the Bangsamoro until December 31, 2022, except Personnel Services and Other Items of the MOOE, Amending for the Purpose Sections 47 of the General Provisions of the General Appropriations Act of the Bangsamoro for the Years 2020 and 2021.

<sup>3</sup> Guidelines on the Budget and Financial Accountability Reports Starting FY 2021.



3.0 All aforementioned BFARs must be submitted **not later than January 13, 2023**. We also request that the soft copies of the reports be emailed to [mfbmmonitoring@gmail.com](mailto:mfbmmonitoring@gmail.com), and the duly signed hard copies be submitted to MFBM.

4.0 This Circular Letter also serves as a reminder for the submission of other reports as of December 31, 2022 as prescribed by BBC No. 2021-03, to wit:

4.1 Other BFARs (i.e. BAR No. 1, FAR Nos. 2, 2-A, 4 and 5) – January 30, 2023; and

4.2 Annual Financial Statements – February 15, 2023.

**5.0 For strict and immediate compliance.**

  
**UBAIDA C. PACASEM**  
Minister



MINISTRY OF FINANCE, AND  
BUDGET AND MANAGEMENT-BARMM

**RELEASED**

BY:  DATE: 1/09/2023 TIME: 4:41