

ISSUES AND CONCERNS

Budget Preparation

LICA KRISHA L. ANDONGAN, CPA
Financial Analyst II
Budget Preparation and Execution Division
Ministry of Finance, and Budget and Management



Issues and Concerns

Forms

Justifications / Attachments

Content of Proposals

Compliance Issues



BANGSAMORO BUDGET PREPARATION FORMS

HIGHLIGHTS



BBP FORM 100: Program Budget Matrix (Current Program)



PROGRAM BUDGET MATRIX (Current Program)

MINISTRY/OFFICE:

UACS Code (1)	P/A/P (2)	Status (OG) (P) (T) (3)	AMOUNT (in thousand)				Total (8)
			PS (4)	MOOE (5)	FINEX (6)	CO (7)	
	I. GAS Activities 1. 2. 3.						
	II. STO Activities 1. 2. 3. Projects 1. 2. 3.						
	III. OPERATIONS Program 1 Sub-Program 1 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Program 2 Activities 1. 2. 3. Projects 1. 2. 3.						
	Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Total Operations						
	TOTAL COST		P	P	P	P	P

P - Proposed
OG - On-going
T - Terminating

Prepared By:

Planning Officer

Approved By:

Budget Officer

Head of Ministry/Office

PROGRAM BUDGET MATRIX (Proposed Program Tier 1)

MINISTRY/OFFICE:

UACS Code (1)	P/A/P (2)	Status (OG) (P) (T) (3)	AMOUNT (in thousand)				
			PS (4)	MOOE (5)	FINEX (6)	CO (7)	Total (8)
	I. GAS Activities 1. 2. 3.						
	II. STO Activities 1. 2. 3. Projects 1. 2. 3.						
	III. OPERATIONS Program 1 Sub-Program 1 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Total Operations						
	TOTAL COST		P	P	P	P	P

P - Proposed
OG - On-going
T - Terminating

Prepared By:

Planning Officer

Approved By:

Budget Officer

Head of Ministry/Office

BBP FORM 100-a:



PROGRAM BUDGET MATRIX (Proposed Program Tier 2)

BBP FORM 100-b:



MINISTRY/OFFICE:

UACS Code (1)	P/A/P (2)	Status (OG) (P) (T) (3)	AMOUNT (in thousand)				Total (8)
			PS (4)	MOOE (5)	FINEX (6)	CO (7)	
	I. GAS Activities 1. 2. 3.						
	II. STO Activities 1. 2. 3. Projects 1. 2. 3.						
	III. OPERATIONS Program 1 Sub-Program 1 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Program 2 Activities 1. 2. 3. Projects 1. 2. 3. Sub-Total Operations						
	TOTAL COST		P	P	P	P	P

P - Proposed
OG - On-going
T - Terminating

Prepared By:

Planning Officer

Approved By:

Budget Officer

Head of Ministry/Office

BBP FORM 200

Performance Measures

MINISTRY/OFFICE PERFORMANCE MEASURES (Programs)
BBP FORM 200

MINISTRY/OFFICE/AGENCY:

Program/Sub-Program/ Performance Indicator Description (1)	Overall Development Goals (2)	Performance (Physical Targets)			Budget Allocation		
		Year 2024 GAAB (3)	Year 2025 Targets		Year 2024 GAAB (6)	Year 2025 Targets	
			Tier 1	Tier 2		Tier 1	Tier 2
			Proposals			Proposals	
		(4)	(5)	(7)	(8)		
BEDC Operation BEDC Meetings Outcome Indicators 1. Percentage of development issues/concerns deliberated and adopted by the BEDC Output Indicators 1. No. of BEDC regular meetings and special meetings conducted 2. No. of activities/documents prepared 3. No. of resolutions/updates prepared							

Prepared By:

Planning Officer

Approved By:

Budget Officer

Head of Ministry/Office/Agency



BBP FORM 300-c

Proposed, by Object of Expenditure – Financial Expenses

BBP FORM 300-c
PROPOSED, BY OBJECT OF EXPENDITURES
FINANCIAL EXPENSES

Ministry/Office/Agency:	APPROPRIATION SOURCE			YEAR				
	<input type="checkbox"/> New Appropriation (Regular Fund) <input type="checkbox"/> Other (Transfer from SPF, Supplemental)			<input type="checkbox"/> 2024 Current Program <input type="checkbox"/> 2025 Total Proposed Program <input type="checkbox"/> Tier 1 <input type="checkbox"/> Tier 2				
PROGRAM ACTIVITY/ PROJECT (1)	UACS Code(s) (2)	Management Supervision/ Trusteeship Fees (3)	Interest (4)	Guarantee Fees (5)	Bank Charges (6)	Commitment Fees (7)	Other Financial Charges (8)	TOTAL (9)
A. COST STRUCTURE								
I. General Administration and Support								
a. Activity 1								
Ministry								
Local Office 1								
Local Office 2								
b. Project 1								
Ministry								
Local Office 1								
Local Office 2								
TOTAL A.I								
II. Support to Operations								
a. Activity 1								
Ministry								
Local Office 1								
Local Office 2								
b. Project 1								
Ministry								
Local Office 1								
Local Office 2								
TOTAL A.II								



BBP FORM 300-d

Proposed, by Object of Expenditure – Capital Outlays

BBP FORM 300-d
PROPOSED, BY OBJECT OF EXPENDITURES
CAPITAL OUTLAYS

Ministry/Office/Agency:		APPROPRIATION SOURCE						YEAR						
		<input type="checkbox"/> New Appropriation (Regular Fund) <input type="checkbox"/> Other (Transfer from SPF, Supplemental)						<input type="checkbox"/> 2024 Current Program <input type="checkbox"/> 2025 Total Proposed Program <input type="checkbox"/> Tier 1 <input type="checkbox"/> Tier 2						
PROGRAM/ACTIVITY/PROJECT	UACS Code(s)	Investments Outlay	Investment Property Outlay	Land & Land Improvements Outlay	Infrastructure Outlay	Buildings and Structures Outlay	Machinery and Equipment Outlay	Transportation Equipment Outlay	Furniture, Fixtures and Books Outlay	Heritage Assets	Loans Outlay	Biological Assets Outlay	Intangible Assets Outlay	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
A. COST STRUCTURE														
I. General Administration and Support														
a. Activity 1														
Ministry														
Local Office 1														
Local Office 2														
b. Project 1														
Ministry														
Local Office 1														
Local Office 2														
TOTAL A.I														
II. Support to Operations														
a. Activity 1														
Ministry														
Local Office 1														
Local Office 2														
b. Project 1														
Ministry														
Local Office 1														
Local Office 2														
TOTAL A.II														
III. Operations														
Priority Agenda 1														

BBP FORM 310-a

Details of Ongoing Program/Project (Tier 1)



DETAILS OF ONGOING PROGRAM/PROJECT (TIER 1)

1. Ministry/ Office/Agency	
2. PROGRAM/PROJECT Name	
3. Description:	
4. Purpose:	
5. Beneficiaries:	

6. Financial and Physical Details

6.1. PHYSICAL and FINANCIAL TARGETS

ACTIVITIES (A)	Target Indicator (B)	Physical Target (C)	Financial Target (D)		
			FY 2025		
			PS	MOOE	CO
Total					

6.2. Remarks to the P/A/Ps

P/A/Ps (A)	Remarks (B)

6.3. LOCATION OF IMPLEMENTATION

P/A/Ps (A)	Location (B)

Prepared By:	Approved:	Date:
Budget Officer	Planning Officer	Head of Ministry/Office/Agency
		MM/DD/YYYY

BBP FORM 310-b

Details of New or Expanded Spending Proposal (Tier 2)

BBP Form 310-b

DETAILS OF NEW OR EXPANDED SPENDING PROPOSALS (TIER 2)

1. Program/Activity/Project Name					
2. Implementing Ministry/Office/Agency:					
3. Priority Ranking No.					
4. Categorization	New	<input type="checkbox"/>	Infrastructure	<input type="checkbox"/>	
	Expanded	<input type="checkbox"/>	Non-Infrastructure	<input type="checkbox"/>	
5. Total Proposal Cost:					
6. Description:					
7. Purpose:					
8. Beneficiaries:					
9. Implementation Period:	ORIGINAL				
	Start Date:				
	Finish Date:				
	REVISED				
Start Date:					
Finish Date:					
10. Pre-Requisites:	Approving Authorities	Reviewed/Approved			
		Yes	No	Not Applicable	Remarks

	MPW Costing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	MENRE Clearance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	ICTO Certification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Locations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	List of Beneficiaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Others (please specify)				
10.1 Plans, Justifications, and other attachments:	Document Type	Reviewed/Approved			Remarks
		Yes	No	Not Applicable	
	Feasibility Studies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Engineering Designs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	M/O Operational Plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Inter-M/O Clearances and Permits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Others (please specify)				

11. Financial and Physical Details

11.1. PAP ATTRIBUTION BY EXPENSE CLASS

PAP (A)	FY 2025 (B)	2026 (C)	2027 (D)
GRAND TOTAL			

BBP FORM 400

Summary of Outyear Requirements

BBP FORM 400 - SUMMARY OF OUTYEAR REQUIREMENTS

Ministry/Office/Agency:		MULTI-YEAR REQUIREMENTS FOR FY 2025 PROPOSALS																							
Cost Structure/ Activities/ Projects (1)	UACS Code(s) (2)	2026											2027												
		TIER 1					IMPACT OF TIER 2					TOTAL 2026 REQUIREMENTS (13)	TIER 1					IMPACT OF TIER 2					TOTAL 2027 REQUIREMENTS (24)		
		PS (3)	MOOE (4)	FinEx (5)	CO (6)	TOTAL (7)	PS (8)	MOOE (9)	FinEx (10)	CO (11)	TOTAL (12)		PS (14)	MOOE (15)	FinEx (16)	CO (17)	TOTAL (18)	PS (19)	MOOE (20)	FinEx (21)	CO (22)	TOTAL (23)			
A. COST STRUCTURE																									
I. General Administration and Support																									
a. Activity 1																									
Ministry																									
Local Office 1																									
Local Office 2																									
b. Project 1																									
Ministry																									
Local Office 1																									
Local Office 2																									
TOTAL A.I																									
B. Support to Operations																									
a. Activity 1																									
Ministry																									
Local Office 1																									
Local Office 2																									
b. Project 1																									
Ministry																									
Local Office 1																									
Local Office 2																									
TOTAL A.II																									



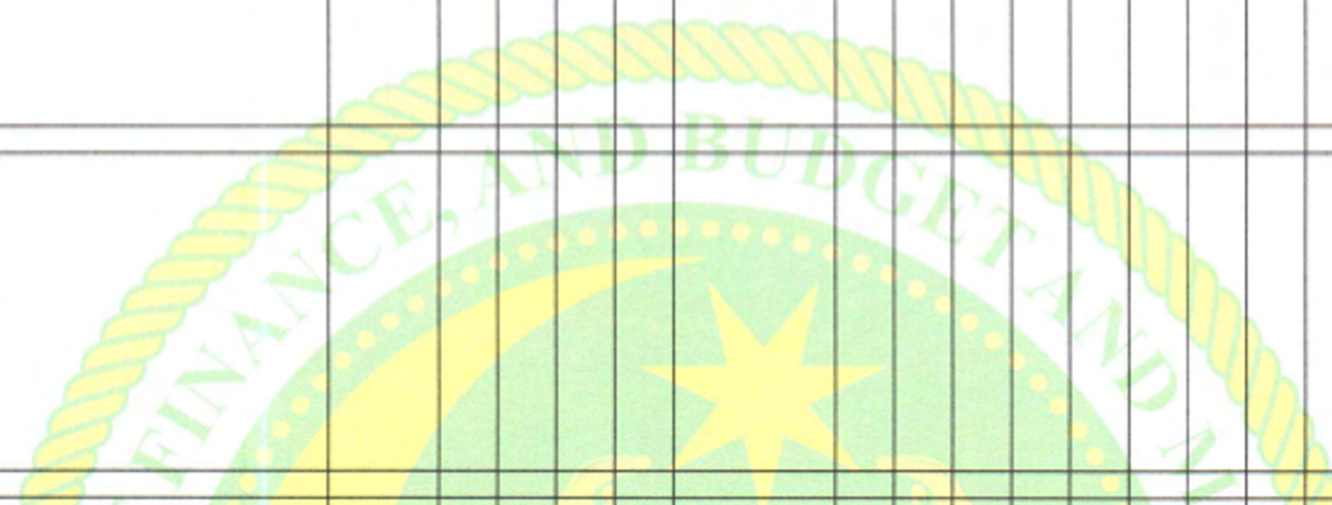
BBP FORM 500

Climate Change Expenditures

BBP FORM 500

CLIMATE CHANGE EXPENDITURES

Ministry/Office/Agency:																		
Cost Structure/ Activities/Projects	UACS Code(s)	2024 CURRENT				Climate Change Typology/ies	2025 Proposed Activity											
							TIER 1				TIER 2				TOTAL PROPOSED			
		MOOE	FinEx	CO	TOTAL		MOOE	FinEx	CO	TOTAL	MOOE	FinEx	CO	TOTAL	MOOE	FinEx	CO	TOTAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
A. COST STRUCTURE																		
I. General Administration and Support																		
a. Activity 1																		
Ministry																		
Local Office 1																		
Local Office 2																		
b. Project 1																		
Ministry																		
Local Office 1																		
Local Office 2																		
TOTAL A.I																		
E. Support to Operations																		
a. Activity 1																		
Ministry																		
Local Office 1																		
Local Office 2																		
b. Project 1																		
Ministry																		
Local Office 1																		
Local Office 2																		
TOTAL A.II																		



BBP FORM 600

Statement of Revenues (General Fund)



STATEMENT OF REVENUES
(GENERAL FUND)
FY 2023-2027

BBP FORM 600

Ministry/Office/Agency:										
SOURCE OF REVENUE (1)	DESCRIPTION SOURCE OF REVENUE (2)	OBJECT CODE (3)	LEGAL BASIS (4)	2023		2024	2025	2026	2027	REMARKS (11)
				ESTIMATE	ACTUAL	PROGRAM	PROPOSED	PROJECTIONS	PROJECTIONS	
				(5)	(6)	(7)	(8)	(9)	(10)	
TOTAL										
A. Free Portion										
- Tax Revenues										
- Non-Tax Revenues										
B. Earmarked Portion										
- Tax Revenues										
- Non-Tax Revenues										

PREPARED BY:

APPROVED BY:

DATE:

CHIEF ACCOUNTANT

HEAD OF MINISTRY/OFFICE/AGENCY

MM/DD/YYYY

NOTE: The information reflected in this table shall be evaluated by the MFBM

BBP FORM 600-a

Statement of Revenues and Expenditures (Earmarked Revenues)

STATEMENT OF REVENUES AND EXPENDITURES
EARMARKED REVENUES
FY 2023-2027

BBP FORM 600-a

Ministry/Office/Agency:

CATEGORY (1)	DESCRIPTION SOURCE OF REVENUE (2)	UACS OBJECT CODE (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	FUND BALANCE as of DEC. 31, 2023 (6)	2023 ACTUAL		2024 PROGRAM		2025 PROPOSED		2026 PROJECTIONS		2027 PROJECTIONS		REMARKS (17)
						Revenue (7)	Expenditure (8)	Revenue (9)	Expenditure (10)	Revenue (11)	Expenditure (12)	Revenue (13)	Expenditure (14)	Revenue (15)	Expenditure (16)	
A. Special Account in the General Fund (Automatically Appropriated)																
B. Use of Income, General Fund																
GRAND TOTAL																

PREPARED BY:

APPROVED BY:

DATE:

CHIEF ACCOUNTANT

HEAD OF MINISTRY/OFFICE/AGENCY

MM/DD/YYYY

NOTE: The information reflected in this table shall be evaluated by the MFBM.

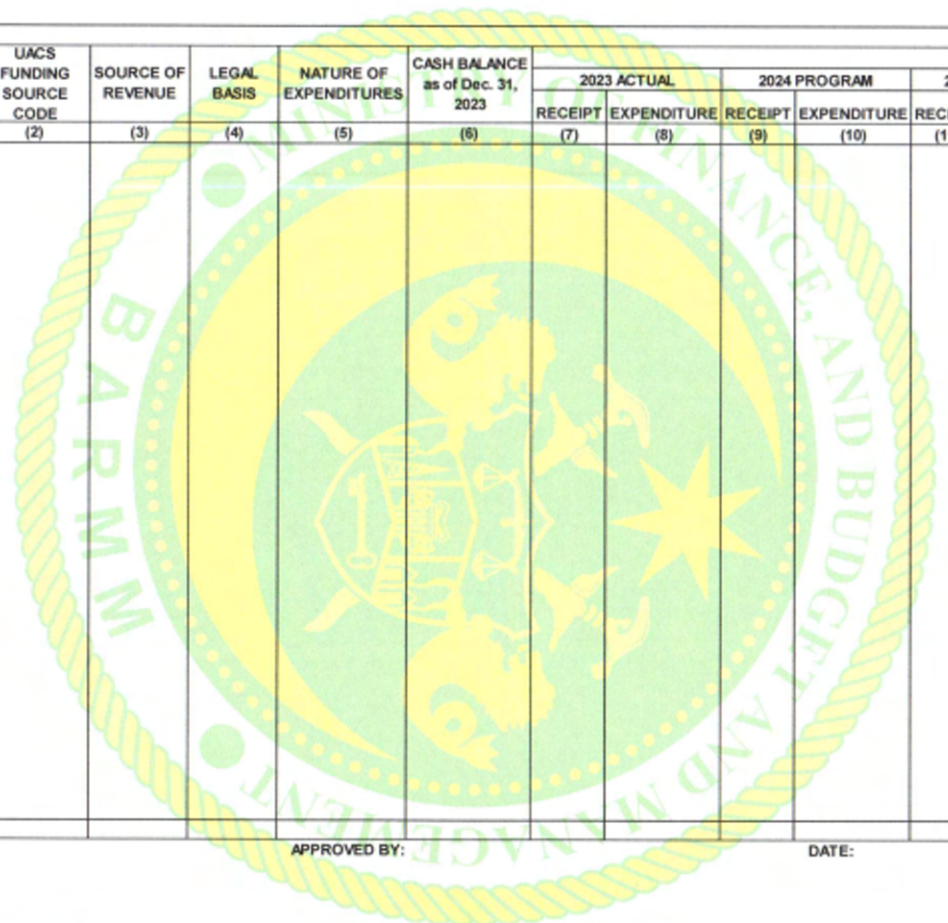


BBP FORM 600-b

Statement of Other Receipts/Expenditures (Off-Budgetary and Custodial Funds)

STATEMENT OF OTHER RECEIPTS/EXPENDITURES
OFF-BUDGETARY AND CUSTODIAL FUNDS
FY 2023-2025

BBP FORM 600-b

Ministry/Office/Agency:												
NATURE OF RECEIPTS (1)	UACS FUNDING SOURCE CODE (2)	SOURCE OF REVENUE (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	CASH BALANCE as of Dec. 31, 2023 (6)	2023 ACTUAL		2024 PROGRAM		2025 PROPOSED		REMARKS (13)
						RECEIPT (7)	EXPENDITURE (8)	RECEIPT (9)	EXPENDITURE (10)	RECEIPT (11)	EXPENDITURE (12)	
												
GRAND TOTAL												

PREPARED BY:

APPROVED BY:

DATE:

CHIEF ACCOUNTANT

HEAD OF MINISTRY/OFFICE/AGENCY

MM/DD/YYYY

NOTE: The information reflected in this table shall be evaluated and consolidated by the MFBM.
*Cash Balance as of Dec. 31, 2023 shall be equivalent to the Cash Balance as of December 31, 2022 plus 2023 Actual Receipt minus 2023 Actual Expenditure.



BBP FORM 600-c

Statement of Donations and Grants (In Cash or In Kind)

STATEMENT OF DONATIONS AND GRANTS
FY 2023-2025

BBP FORM 600-c

Ministry/Office/Agency:

NATURE OF RECEIPTS (1)	UACS FUNDING SOURCE CODE (2)	TERM (i.e. implementation period in years) (3)	LEGAL BASIS (4)	NATURE OF EXPENDITURES (5)	CASH BALANCE as of DEC. 31, 2023* (6)	2023 ACTUAL		2024 PROGRAM		2025 PROPOSED		REMARKS (13)
						RECEIPT (7)	EXPENDITURE (8)	RECEIPT (9)	EXPENDITURE (10)	RECEIPT (11)	EXPENDITURE (12)	
I. In Cash (40402010 00) - Local Grants - Foreign Grants												
II. In Kind (40402020 00) - Local Grants - Foreign Grants												
GRAND TOTAL												

PREPARED BY:

APPROVED BY:

DATE:

CHIEF ACCOUNTANT

HEAD OF MINISTRY/OFFICE/AGENCY

MM/DD/YYYY

NOTE: The information reflected in this table shall be evaluated and consolidated by the MFBM.

*Cash Balance as of Dec. 31, 2023 shall be equivalent to the Cash Balance as of December 31, 2022 plus 2023 Actual Receipt minus 2023 Actual Expenditure.



BBP FORM 710

Profile and Requirement of Nationally Funded Projects

BBP Form 710

PROFILE AND REQUIREMENTS OF NATIONALLY FUNDED PROJECT

1. Program/Activity/Project Name				
2. Implementing Ministry/Office/Agency:				
3. Priority Ranking No.				
4. Categorization		New <input type="checkbox"/>	Infrastructure <input type="checkbox"/>	
		Expanded <input type="checkbox"/>	Non-Infrastructure <input type="checkbox"/>	
5. Total Proposal Cost:				
6. Description:				
7. Purpose:				
8. Beneficiaries:				
9. Implementation Period:				
ORIGINAL				
Start Date:				
Finish Date:				
REVISED				
Start Date:				
Finish Date:				
10. Pre-Requisites:				
Approving Authorities		Reviewed/Approved		
		Yes	No	Not Applicable
	Remarks			
MPW Certification		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MPW Costing		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MENRE Clearance		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ICTO Certification		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List of Locations		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List of Beneficiaries		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



BBP FORM 710-a

Profile and Requirement of Foreign-Assisted Projects

BBP Form 710-a

PROFILE AND REQUIREMENTS OF FOREIGN-ASSISTED PROJECT

1. Program/Activity/Project Name					
2. Implementing Ministry / Office / Agency					
3. Project ID					
4. Priority Ranking No.					
5. Categorization	New <input type="checkbox"/>		Infrastructure <input type="checkbox"/>		
	Expanded <input type="checkbox"/>		Non-Infrastructure <input type="checkbox"/>		
6. Total Proposal Cost:					
7. Description:					
8. Purpose:					
9. Beneficiaries:					
10. Implementation Period:					
ORIGINAL					
Start Date:					
Finish Date:					
REVISED					
Start Date:					
Finish Date:					
11. Pre-Requisites:					
Approving Authorities		Yes	No	Not Applicable	Remarks
List of Locations		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
List of Beneficiaries		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Others (please specify)					



BBP FORM 800

Convergence Programs and Projects

BBP FORM 800
CONVERGENCE PROGRAMS AND PROJECTS

1. DEVELOPMENT GOAL				
2. PROGRAM NAME:				
3. IMPLEMENTING MINISTRIES/OFFICES/AGENCIES AND COMPONENT ACTIVITIES:				
4. PROGRAM DESCRIPTION AND OBJECTIVES:				
5. FUNDING REQUIREMENT: UACS P/A/P Code				
Program Component				
Ministry/Office/Agency	2024	2025	2026	2027

TOTAL				
6. PHYSICAL TARGET				
Performance Indicator	Target (No.)			
	2024	2025	2026	2027
7. STRATEGIES AND ACTIVITIES/PROJECTS TO ACHIEVE TARGETS:				
Prepared by: PLANNING/BUDGET OFFICER		Approved by: HEAD OF MINISTRY/OFFICE/AGENCY		
		DATE		

BBP FORM 900

Proposed Provision

BBP FORM 900 FY 2025 PROPOSED PROVISIONS

MINISTRY/OFFICE/AGENCY:		
AUTHORIZED FOR 2024 (Provision in the FY 2024 GAAB)	PROPOSAL FOR FY 2025	JUSTIFICATION (Proposal should include both legal and practical considerations/justifications)
A. SPECIAL PROVISIONS		
B. GENERAL PROVISIONS		

PREPARED BY:

APPROVED BY:

DATE:

BUDGET OFFICER

HEAD OF MINISTRY/OFFICE/AGENCY

DAY/MO/YR



FORMS

1

Mismatched data

2

Lack of signatories

3

Incompleteness

4

Inconsistencies

5

Incorrectness



JUSTIFICATIONS/ATTACHMENTS

• Mismatched data

1

Endorsement

2

Inventory of Assets

3

Breakdown of PAPS



JUSTIFICATIONS/ATTACHMENTS

• Mismatched data



4

Incomplete Attachments (Ex. Form 310-b)

5

Market/Price Quotation for CO

6

**Proposals
Technical Specifications**

7

Geographical Location

CONTENT OF PROPOSALS

• Mismatched data

1

Not within the Mandate

2

Non-alignment to 2nd BDP

3

Inconsideration of the approved BDP

4

2-Tier Budgeting Approach



CONTENT OF PROPOSALS

5

Improper program allocation per Cost Structure

6

Not indicating previous PAP name

7

Improper classification of ObEx based on GAM



CONTENT OF PROPOSALS

8

Improper coordination across MOAs (Convergence)

9

Duplication of proposed PAPs with other Fund Source

10

Non-alignment of proposed PAPs as to amount with identified target



CONTENT OF PROPOSALS

11

Non-consideration of the Mandanas Ruling

12

Non-consolidation of several sectors

13

Absorptive Capacity



COMPLIANCE ISSUES

1

Non-submission (Reports and

2

**Endorsements)
Non-compliance with deadline**



SHUKRAN and WASSALAM.

ISSUES AND CONCERNS: BUDGET PREPARATION

LICA KRISHA L. ANDONGAN, CPA

Financial Analyst II

Budget Preparation and Execution Division

Ministry of Finance, and Budget and Management

