



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



MFBM CIRCULAR LETTER NO: 2023 - 14

TO : ALL MINISTRIES, OFFICES AND AGENCIES
Bangsamoro Autonomous Region in Muslim Mindanao

SUBJECT : CONDUCT OF THE TECHNICAL BUDGET HEARINGS (TBH)
FOR FY 2024

DATE : 18 SHAWWAL 1444 AH | 08 MAY 2023

1. Since the onset of the budget preparation process for the Fiscal Year (FY) 2024, the Ministry of Finance, and Budget and Management (MFBM) moves forward and shall conduct the Technical Budget Hearings (TBH) for the submitted FY 2024 budget proposals of the Ministries, Offices and Agencies (MOAs) to be held on **May 15 – July 12, 2023** at the **MFBM Conference Room, 3rd Floor, MFBM-BARMM Bldg., Bangsamoro Government Center, Gov. Gutierrez St., Cotabato City.**
2. The activity shall serve as an avenue where MOAs shall defend their budget proposals before the TBH Technical Panel based on the performance indicators on output targets and absorptive capacity.
3. The following guidelines shall be observed by the MOAs during the conduct of the FY 2024 TBH:
 - 3.1. For the welfare of the participants and due to the limited space of the venue, **the delegation of the MOA is strictly limited to a maximum of ten (10) members only.**
 - 3.2. The delegation shall be headed by the **Minister/Head of Office** and composed of the **Deputy Minister, Director General,** and other members, specifically **budget officer, accountant, planning officer, chief administrative officer/human resource officer** and **sectoral heads** including **heads of Integrated Provincial Health Offices (IPHO)** for the Ministry of Health. Confirmed attendees must be provided to MFBM as an attachment to the presentations to be submitted.
 - 3.3. The Minister/Head of Office shall present the FY 2020, 2021 and 2022 budget utilizations and FY 2024 budget proposal based in the prescribed templates for a **maximum time of 30 minutes.**
 - 3.4. The MOA must use the prescribed templates of budget utilization and budget proposal presentations attached herein as Annex A. The softcopy of the templates, along with the scanned copy of this Circular, shall be sent through email. The hard copy of the presentations must be submitted in **ten (10) copies.** The electronic copy of the presentations must be sent through email

to the assigned sector of the MFBM Budget Preparation and Execution Division (BEPD) provided below. The same must be copy furnished to the MFBM Budget Technical Division (BTD) at budgettechnical.mfbm@gmail.com.

BEPD sector email address	MOAs covered
bepdsectora.mfbm@gmail.com	MILG, MSSD, MOST, CSEA, BYC, BCPCH
bepdsectorb.mfbm@gmail.com	MOH, MOTC, MPOS, MIPA, BPA
bepdsectorc.mfbm@gmail.com	MPW, MAFAR, MOLE, BAGO, DAB, BHRC
bepdsectord.mfbm@gmail.com	MBHTE, BTA, MENRE, MHSD, BPDA, WALI
bepdsectore.mfbm@gmail.com	OCM and attached agencies, MFBM, MTIT, BWC, BSC

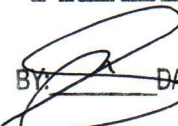
- 3.5. All documents evidencing the implementation-readiness of PAPs as provided in Item 4.4 of the Bangsamoro Budget Memorandum No. 2023-01 or the Bangsamoro Budget Call for FY 2024, when applicable, must also be submitted in both hard and soft copies.
- 3.6. Observance of the minimum health standards is required at all times.
4. The activity shall be conducted using the following modality and schedule:
- 4.1. The TBH shall be conducted in a physical setup.
- 4.2. The indicative schedule is attached herein as Annex B.
- 4.3. A written request for change of schedule of the MOA, signed by the Minister/Head of Office, shall be made **at least three (3) days prior to the initial schedule**. Only requests with valid reasons, subject to the discretion of MFBM, shall be considered.
- 4.4. Change of venue and/or schedule shall be communicated to the MOA three (3) days prior to their schedule.
5. **All submissions must be done on or before May 12, 2023.**
6. The MFBM shall implement additional rules and guidelines on the FY 2024 TBH as the need arises.
7. For inquiries and clarification, please contact the MFBM-BTD through the email provided above and/or text message **(+639696177337)**.
8. For information and strict compliance.

UBAIDA C. PACASEM
Minister



MINISTRY OF FINANCE, AND
BUDGET AND MANAGEMENT - BARMM

RELEASED

BY:  DATE: 5/10/23 TIME: 5:00

TEMPLATE FOR THE BUDGET UTILIZATION AND BUDGET PROPOSAL PRESENTATION

OVERVIEW OF FY 2024 BUDGET PROPOSAL

Programs	2022 GAAB	2022 BUR	2023 GAAB	2024 Proposal	Increase/(Decrease) 2023 GAAB vs 2024 Proposal
GAS					
STO					
Operations:					
Program 1					
Program 2					
... add more programs if applicable					
TOTAL					

**FY 2022 APPROPRIATION AS OF DECEMBER 31, 2022
REGULAR MINISTRY/OFFICE (M/O) FUND - BY PROGRAM**

Particulars	Amounts (in absolute values)				Budget Utilization Rate (%)				
	Appropriation	Allotment	Obligation	Disbursement	Obligation		Disbursement		
					vs. Appro.	vs. Allotment	vs. Appro.	vs. Allotment	vs. Obligation
a	b	c	d	e	f = d/b	g = d/c	h = e/b	i = e/c	j = e/d
GAS									
STO									
Operations:									
Program 1									
Program 2									
... add more programs, if applicable									
TOTAL									

TEMPLATE FOR THE BUDGET UTILIZATION AND BUDGET PROPOSAL PRESENTATION

**FY 2022 APPROPRIATION AS OF DECEMBER 31, 2022
GRAND TOTAL**

Particulars	Amounts (in absolute values)				Budget Utilization Rate (%)				
	Appropriation	Allotment	Obligation	Disbursement	Obligation		Disbursement		
					vs. Appro.	vs. Allotment	vs. Appro.	vs. Allotment	vs. Obligation
A	b	c	d	e	f = d/b	g = d/c	h = e/b	i = e/c	j = e/d
Personnel Services									
MOOE									
Capital Outlays									
Total Regular Fund									
PGF – PS									
MPBF – PS									
Contingent Fund – MOOE									
Contingent Fund – Capital Outlays									
Total SPF									
Grand Total									

**FY 2021 APPROPRIATION AS OF DECEMBER 31, 2022
REGULAR MINISTRY/OFFICE (M/O) FUND – BY PROGRAM**

Particulars	Amounts (in absolute values)				Budget Utilization Rate (%)				
	Appropriation	Allotment	Obligation	Disbursement	Obligation		Disbursement		
					vs. Appro.	vs. Allotment	vs. Appro.	vs. Allotment	vs. Obligation
a	b	c	d	e	f = d/b	g = d/c	h = e/b	i = e/c	j = e/d
GAS									
STO									
Operations:									
Program 1									
Program 2									
... add more programs, if applicable									
TOTAL									

**TEMPLATE FOR THE BUDGET UTILIZATION AND BUDGET PROPOSAL
PRESENTATION**

**FY 2021 APPROPRIATION AS OF DECEMBER 31, 2022
GRAND TOTAL (CUMULATIVE AMOUNTS)**

Particulars	Amounts (in absolute values)				Budget Utilization Rate (%)				
	Appropriation	Allotment	Obligation	Disbursement	Obligation		Disbursement		
					vs. Appro.	vs. Allotment	vs. Appro.	vs. Allotment	vs. Obligation
A	b	c	d	e	f = d/b	g = d/c	h = e/b	i = e/c	j = e/d
Personnel Services									
MOOE									
Capital Outlays									
Total Regular Fund									
PGF – PS									
MPBF – PS									
Contingent Fund – MOOE									
Contingent Fund – Capital Outlays									
Total SPF									
Grand Total									

**FY 2020 APPROPRIATION AS OF DECEMBER 31, 2022
REGULAR MINISTRY/OFFICE (M/O) FUND – BY PROGRAM**

Particulars	Amounts (in absolute values)				Budget Utilization Rate (%)				
	Appropriation	Allotment	Obligation	Disbursement	Obligation		Disbursement		
					vs. Appro.	vs. Allotment	vs. Appro.	vs. Allotment	vs. Obligation
a	b	c	d	e	f = d/b	g = d/c	h = e/b	i = e/c	j = e/d
GAS									
STO									
Operations:									
Program 1									
Program 2									
... add more programs, if applicable									
TOTAL									

TEMPLATE FOR THE BUDGET UTILIZATION AND BUDGET PROPOSAL PRESENTATION

FY 2020 APPROPRIATION AS OF DECEMBER 31, 2022
GRAND TOTAL (CUMULATIVE AMOUNTS)

Particulars	Amounts (in absolute values)				Budget Utilization Rate (%)				
	Appropriation	Allotment	Obligation	Disbursement	Obligation		Disbursement		
					vs. Appro.	vs. Allotment	vs. Appro.	vs. Allotment	vs. Obligation
A	b	c	d	e	f = d/b	g = d/c	h = e/b	i = e/c	j = e/d
Personnel Services									
MOOE									
Capital Outlays									
Total Regular Fund									
PGF – PS									
MPBF – PS									
Contingent Fund – MOOE									
Contingent Fund – Capital Outlays									
Total SPF									
Grand Total									

COMPARATIVE BUDGET

Allotment Class	2023 GAAB (Current Program)	2024 PROPOSAL		TOTAL 2024 PROPOSAL	Justification of Increase (2023 GAAB vs Proposal)
		Tier 1	Tier 2		
Personnel Services					
MOOE					
Capital Outlay					
TOTAL					

TEMPLATE FOR THE BUDGET UTILIZATION AND BUDGET PROPOSAL PRESENTATION

TIER I ALLOCATION

Program/Activity/ Project	BUDGET ALLOCATION			REMARKS
	PS	MOOE	TOTAL	
I. GAS				
Program 1				
Activity 1				
Activity 2				
Activity 3				
II. STO				
Program 1				
Activity 1				
Activity 2				
Project 1				
Project 2				

TIER I ALLOCATION

Program/Activity/ Project	BUDGET ALLOCATION			REMARKS
	PS	MOOE	TOTAL	
III. Operations				
Program 1				
Activity 1				
Activity 2				
Activity 3				
Program 2				
Activity 1				
Activity 2				
Activity 3				
...continue up to the last Program				

TEMPLATE FOR THE BUDGET UTILIZATION AND BUDGET PROPOSAL PRESENTATION

MINISTRY/OFFICE PERFORMANCE MEASURES

Program/Sub-Program/Performance Indicator Description	Overall Development Goal to which the Program contributes	2023 Targets	Budget Allocation	2024 Proposal		
				2024 Total Targets	Budget Allocation	
					Tier 1	Tier 2
Program I						
Outcome Indicators						
Output Indicators						
(Quantity, Quality and Timeliness)						

Under Column 2, indicate the number of specific Development Goal to which the Program or Sub-Program directly contributes.

PERSONNEL COUNT

Classification	No. of Personnel			
	2023 GAAB	Tier 1 Funded	Tier 2 Proposal	Justification
Administrative:				
Management Level				
Rank and File Level				
Technical:				
Management Level				
Rank and File Level				
TOTAL				

TEMPLATE FOR THE BUDGET UTILIZATION AND BUDGET PROPOSAL PRESENTATION

**FY 2024 PROPOSAL
PERSONNEL SERVICES (PS)**

Cost Structure	BUDGET ALLOCATION		Justification
	Tier 1 Funded	Tier 2 Proposal	
GAS			
STO			
OPERATION			
TOTAL, PS			

**FY 2024 PROPOSAL
PERSONNEL SERVICES (PS)**

OBJECT OF EXPENDITURES	2023 GAAB	TIER 1 FUNDED	TIER 2 PROPOSAL	JUSTIFICATION
PERMANENT POSITIONS:				
Basic Salary				
Other Compensation Common to All :				
Personnel Economic Relief Allowance				
Representation Allowance				
Transportation Allowance				
Clothing and Uniform Allowance				
Mid-Year Bonus				
Year-End Bonus				
Cash Gift				
Productivity Enhancement Incentives				
Total Other Compensation Common to All				

TEMPLATE FOR THE BUDGET UTILIZATION AND BUDGET PROPOSAL PRESENTATION

**FY 2024 PROPOSAL
PERSONNEL SERVICES (PS)**

OBJECT OF EXPENDITURES	2023 GAAB	TIER 1 FUNDED	TIER 2 PROPOSAL	JUSTIFICATION
Other Benefits				
Retirement and Life Insurance Premiums				
PAG-IBIG Contributions				
Philhealth Contributions				
Employees Compensation Insurance Premiums				
Total Other Benefits				
Compensation for Non-Permanent Positions				
TOTAL, PERSONNEL SERVICES				

**PERSONNEL SERVICES (PS)
JUSTIFICATION**

-
-
-

**TEMPLATE FOR THE BUDGET UTILIZATION AND BUDGET PROPOSAL
PRESENTATION**

FY 2024 PROPOSAL

MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)

PROGRAMS	BUDGET ALLOCATION		JUSTIFICATION
	Tier I	Tier 2 Proposal	
I. GAS			
Program I			
II. STO			
Program I			
III. OPERATIONS			
Program I			
TOTAL, MOOE			

FY 2024 PROPOSAL

MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)

OBJECT OF EXPENDITURES	2023 GAAB	TIER I	TIER 2 PROPOSAL	JUSTIFICATION
Travelling Expenses				
Training and Scholarship Expenses				
Supplies and Materials Expenses				
Utility Expenses				
Communication Expenses				
Awards/Rewards, Prizes and Indemnities				
Survey, Research, Exploration and Development Expenses				
Extraordinary and Miscellaneous Expenses				
Confidential Expenses				
Professional Services				
General Services				

TEMPLATE FOR THE BUDGET UTILIZATION AND BUDGET PROPOSAL PRESENTATION

FY 2024 PROPOSAL

MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)

OBJECT OF EXPENDITURES	2023 GAAB	TIER 1	TIER 2 PROPOSAL	JUSTIFICATION
Repairs and Maintenance Expenses				
Financial Assistance/Subsidy				
Taxes, Insurance Premiums and Other Fees				
Advertising Expenses				
Printing and Publication Expenses				
Representation Expenses				
Transportation and Delivery Expenses				
Rent/Lease Expenses				
Membership Dues and Contributions to Organization				
Subscription Expenses				
Other Maintenance and Operating Expenses				
TOTAL, MOOE				

MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) JUSTIFICATION

-
-
-

TEMPLATE FOR THE BUDGET UTILIZATION AND BUDGET PROPOSAL PRESENTATION

FY 2024 PROPOSAL

CAPITAL OUTLAY (CO)

CATEGORY	BUDGET ALLOCATION		JUSTIFICATION
	2023 GAAB	TIER 2 PROPOSAL	
Property, Plant and Equipment Outlay			
Buildings and Other Structures			
Machinery and Equipment			
Transportation Equipment			
Furniture, Fixtures and Books			
TOTAL, CO			

CAPITAL OUTLAY (CO) JUSTIFICATION

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**INDICATIVE SCHEDULE FOR THE
FY 2024 TECHNICAL BUDGET HEARINGS (TBH)**

Date		Time	Ministry/Office	
15 May 2023	MON	08:30 AM	Development Academy of the Bangsamoro	DAB
		01:30 PM	Cooperatives and Social Enterprise Authority	CSEA
16 May 2023	TUE	08:30 AM - 05:00 PM	Ministry of Labor and Employment	MOLE
17 May 2023	WED	08:30 AM - 05:00 PM	Ministry of Indigenous Peoples' Affairs	MIPA
18 May 2023	THU	01:00 PM - 05:00 PM	Bangsamoro Human Rights Commission	BHRC
19 May 2023	FRI	08:30 AM	Bangsamoro Women Commission	BWC
		01:30 PM	Bangsamoro Youth Commission	BYC
20 May 2023	SATURDAY			
21 May 2023	SUNDAY			
22 May 2023	MON	08:30 AM - 05:00 PM	Ministry of Trade, Investments and Tourism	MTIT
23 May 2023	TUE	08:30 AM - 05:00 PM	Ministry of Trade, Investments and Tourism	MTIT
24 May 2023	WED	08:30 AM - 05:00 PM	Ministry of Science and Technology	MOST
25 May 2023	THU	08:30 AM - 05:00 PM	Bangsamoro Planning and Development Authority	BPDA
26 May 2023	FRI	08:30 AM - 05:00 PM	Ministry of Human Settlements and Development	MHSD
27 May 2023	SATURDAY			
28 May 2023	SUNDAY			
29 May 2023	MON	08:30 AM - 05:00 PM	Ministry of Interior and Local Government	MILG
30 May 2023	TUE	08:30 AM - 05:00 PM	Ministry of Interior and Local Government	MILG
31 May 2023	WED	08:30 AM	Bangsamoro Attorney-General's Office	BAGO
		01:30 PM	Bangsamoro Sports Commission	BSC
3 June 2023	SATURDAY			
4 June 2023	SUNDAY			
10 June 2023	SATURDAY			
11 June 2023	SUNDAY			
12 June 2023	MON	HOLIDAY (INDEPENDENCE DAY)		
13 June 2023	TUE	08:30 AM - 05:00 PM	Ministry of Agriculture, Fisheries and Agrarian Reform	MAFAR
14 June 2023	WED	08:30 AM - 05:00 PM	Ministry of Agriculture, Fisheries and Agrarian Reform	MAFAR
15 June 2023	THU	08:30 AM - 05:00 PM	Ministry of Transportation and Communication	MOTC
16 June 2023	FRI	08:30 AM - 05:00 PM	Ministry of Transportation and Communication	MOTC
17 June 2023	SATURDAY			
18 June 2023	SUNDAY			
19 June 2023	MON	08:30 AM	Office of the Wali	WALI
		01:30 PM	Bangsamoro Commission for the Preservation of Cultural Heritage	BCPCH
20 June 2023	TUE	HOLIDAY (ARAW NG COTABATO)		
21 June 2023	WED	08:30 AM - 05:00 PM	Ministry of Health (IPHO)	MOH
22 June 2023	THU	08:30 AM - 05:00 PM	Ministry of Health	MOH
23 June 2023	FRI	08:30 AM	Ministry of Health	MOH
		01:30 PM	Bangsamoro Pilgrimage Authority	BPA
24 June 2023	SATURDAY			
25 June 2023	SUNDAY			

**INDICATIVE SCHEDULE FOR THE
FY 2024 TECHNICAL BUDGET HEARINGS (TBH)**

Date		Time	Ministry/Office	
26 June 2023	MON	08:30 AM - 05:00 PM	Ministry of Basic, Higher and Technical Education	MBHTE
27 June 2023	TUE	08:30 AM - 05:00 PM	Ministry of Basic, Higher and Technical Education	MBHTE
28 June 2023	WED	08:30 AM - 05:00 PM	Ministry of Basic, Higher and Technical Education	MBHTE
29 June 2023	THU	08:30 AM - 05:00 PM	Ministry of Social Services and Development	MSSD
30 June 2023	FRI	08:30 AM - 05:00 PM	Ministry of Social Services and Development	MSSD
1 July 2023	SATURDAY			
2 July 2023	SUNDAY			
3 July 2023	MON	08:30 AM - 05:00 PM	Office of the Chief Minister (Attached Offices)	OCM
4 July 2023	TUE	08:30 AM - 05:00 PM	Office of the Chief Minister	OCM
5 July 2023	WED	08:30 AM - 05:00 PM	Office of the Chief Minister	OCM
6 July 2023	THU	08:30 AM - 05:00 PM	Ministry of Public Order and Safety	MPOS
7 July 2023	FRI	08:30 AM - 05:00 PM	Ministry of Environment, Natural Resources and Energy	MENRE
8 July 2023	SATURDAY			
9 July 2023	SUNDAY			
10 July 2023	MON	08:30 AM - 05:00 PM	Ministry of Public Works	MPW
11 July 2023	TUE	08:30 AM - 05:00 PM	Ministry of Public Works	MPW
12 July 2023	WED	08:30 AM - 05:00 PM	Ministry of Finance, and Budget and Management	MFBM

Venue: MFBM Conference Room, 3rd Floor, Ministry of Finance, and Budget and Management (MFBM),
Bangsamoro Government Center, Cotabato City