



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. 2024-019

16 December 2024

14 Jumada Al-Thani 1446 AH

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

SUBJECT : GUIDELINES FOR THE PREPARATION AND SUBMISSION OF THE FY 2025 BUDGET EXECUTION DOCUMENTS

1.0 RATIONALE

The Bangsamoro Government is dedicated to building trust and ensuring sustainable long-term success in the region by meeting the needs and expectations of its people. To achieve this, the Ministries, Offices, and Agencies (M/O/As) must deliver services efficiently and effectively, ensuring timely support and assistance without unnecessary delays.

The Ministry of Finance, and Budget and Management (MFBM) is committed to this mission by ensuring that funds released to the M/O/As are meticulously planned and adopt an optimal spending schedule.

Thus, the MFBM encourages all M/O/As to strategically prepare and submit their Budget Execution Documents (BEDs) and Plans for Fiscal Year (FY) 2025. It is essential that these BEDs not only outline plans for FY 2025 but also anticipate and address the immediate requirements of Government Operations for the same year, ensuring the uninterrupted delivery of 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 M/O/As of the imminent need to prepare and submit the BEDs for the timely release of funds upon the effectivity of the FY 2025 General Appropriations Act of the Bangsamoro (GAAB).

3.0 COVERAGE

All M/O/As of the Bangsamoro Government.

4.0 GENERAL GUIDELINES

4.1 M/O/As shall prepare BEDs to cover the release of funds for the FY 2025.

4.2 FY 2025 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 2025 BEDs shall constitute the following documents:

BEDs	Data Elements	Purpose
BED No. 1 Financial Plan (FP)	Estimated obligation program for the budget year broken down by quarter	Serves as the overall financial plan of the M/O/A
BED No. 2 Physical Plan (PP)	Physical targets for the budget year broken down by quarter	Serves as the overall physical plan of the M/O/A
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 the Parliament, M/O/As are advised to start preparing the BEDs based on the Bangsamoro Expenditure Program (BEP) as submitted. Should there be any differences in the BEP as submitted and the approved GAAB, M/O/As should reflect in the BEDs the amounts approved in the GAAB.

4.3.1 The deadline for the submission of BEDs for the prompt release of funds for FY 2025 shall be on or before **January 6, 2025**.

- 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;
 - 4.5.2 To classify budgetary items into a) For Comprehensive Release (FCR) or b) For Releases Needing Special Allotment Release Order (SARO) based on Annex A of this issuance. The M/O/A's complete list of budgetary items classified into FCR and For Releases Needing SARO 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/Agency or Authorized Representative, shall be recognized as compliant with the submission requirement. Digital signatures approved by the Department of Information and Communications Technology (DICT) are recognized and accepted for the submission of the BEDs, ensuring a secure and efficient submission process.
- 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 M/O/As, 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 M/O/As shall be the basis for the comprehensive release of the Notice of Cash Allocation (NCA) requirements for the first semester of the budget year.

5.0 SPECIFIC GUIDELINES

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

6.0 REPEALING CLAUSE

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

7.0 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.

8.0 SAVING CLAUSE

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

9.0 EFFECTIVITY

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

UBAIDA C. PACASEM
Minister



1.0 BED No. 1 Financial Plan (FP)

1.1 The FP shall indicate:

- Targeted commitments/obligations per the GAAB, on a quarterly basis.
- Fund Sources, i.e., Budget Year Appropriation per the GAAB, 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 Releases Needing SARO";
- P/A/Ps consistent with the performance information (PI) reflected in the GAAB; and
- Allotment class, i.e., PS, MOOE, FinEx (if applicable) and CO.

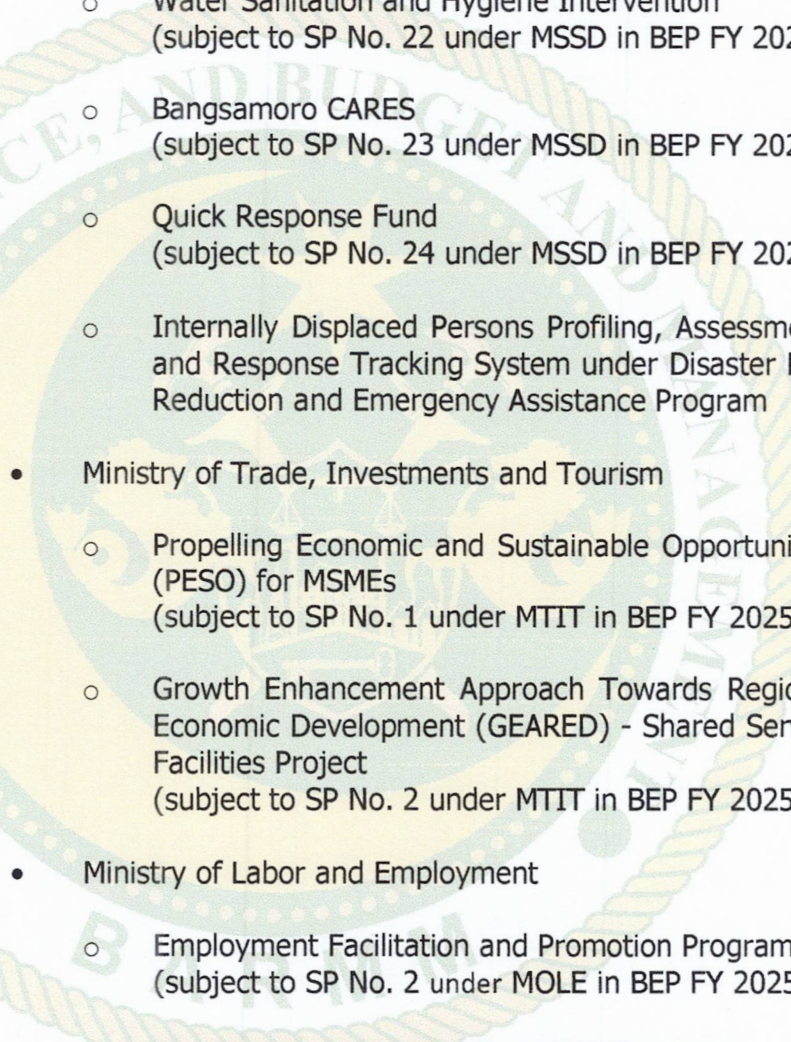
1.2 The budget year's total targeted commitments/obligations should equal the amount indicated in the GAAB, segregated into "For Comprehensive Release" and "For Releases Needing SARO".

- **"For Comprehensive Release"** refers to all items deemed released as soon as the GAAB becomes effective. This shall include **but not be limited** to the following:
 - ◇ **Personnel Services (PS)**
Filled positions of Ministries, Offices, and Agencies.
 - ◇ **Maintenance and Other Operating Expenses (MOOE)**
Amounts not covered by the "For Releases Needing SARO".
 - ◇ **Capital Outlays (CO)**
Furniture and Fixtures, Office Equipment, and Information and Communications Technology Equipment in accordance with the Government Accounting Manual Volume III Revised Chart of Accounts of the M/O/A.
- Items categorized as **"For Releases Needing SARO"** 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, Office, or Agency specific budgets**

- Office of the Chief Minister
 - Provision of Legal Assistance to Bangsamoro Indigent Litigants before the Shari'ah Courts [subject to Special Provision (SP) No. 1 under OCM in BEP FY 2025]
 - Quick Response Fund [subject to Special Provision (SP) No. 2 under OCM in BEP FY 2025]
 - Support to Local Moral Governance (subject to SP No. 3 & 4 under OCM in BEP FY 2025)
 - Marawi Rehabilitation Program (subject to SP No. 3 & 4 under OCM in BEP FY 2025)
 - Strengthening Access to Living Assistance to Marginalized Bangsamoro (subject to SP No. 3 & 4 under OCM in BEP FY 2025)
 - Bangsamoro Information and Communications Technology
 - Intranet Phase II for BARMM Ministries and Offices (subject to SP No. 1 under BICTO in BEP FY 2025)
 - Bangsamoro Network (BangsaNet) (subject to SP No. 2 under BICTO in BEP FY 2025)
 - Office for Settler Communities
 - Economic Development and Empowerment-Livelihood Support Assistance (subject to SP No. 1 under OSC in BEP FY 2025)
- Ministry of Social Services and Development
 - Unlad Pamilyang Bangsamoro (subject to SP No. 1 under MSSD in BEP FY 2025)

- Layag Bajau Program
(subject to SP No. 2 under MSSD in BEP FY 2025)
- Angat Bangsamoro Kabataan Tungo sa Karunungan
(subject to SP No. 3 under MSSD in BEP FY 2025)
- Dakila Bangsamoro
(subject to SP No. 4 under MSSD in BEP FY 2025)
- Welfare Goods for Social Protection
(subject to SP No. 5 under MSSD in BEP FY 2025)
- Bangsamoro Sagip Kabuhayan
(subject to SP No. 6 under MSSD in BEP FY 2025)
- Child Development Workers and Supervised
Neighborhood Play Workers Honorarium
(subject to SP No. 7 under MSSD in BEP FY 2025)
- Augmentation of Supplementary Feeding Program
(subject to SP No. 8 under MSSD in BEP FY 2025)
- Kupkop Program
(subject to SP No. 9 under MSSD in BEP FY 2025)
- Livelihood Package to BABA Association
(subject to SP No. 11 under MSSD in BEP FY 2025)
- Women's Opportunities to Maternal Benefits
(WOMB)
(subject to SP No. 12 under MSSD in BEP FY 2025)
- Bangsamoro Women's Studies for Institutional and
Legislative Reforms and Advocacies (BASIRA)
(subject to SP No. 13 under MSSD in BEP FY 2025)
- Hadiya Package
(subject to SP No. 14 under MSSD in BEP FY 2025)
- Assistive Devices
(subject to SP No. 15 under MSSD in BEP FY 2025)
- Kalinga Para sa may Kapansanan
(subject to SP No. 16 under MSSD in BEP FY 2025)
- Emergency Shelter Assistance
(subject to SP No. 18 under MSSD in BEP FY 2025)

- 
- Ligtas Pamilya Program
(subject to SP No. 19 under MSSD in BEP FY 2025)
 - Multi-Purpose Cash Assistance Program
(subject to SP No. 20 under MSSD in BEP FY 2025)
 - Lingkod Pamayanan Para sa Kapayapaan Program
(subject to SP No. 21 under MSSD in BEP FY 2025)
 - Water Sanitation and Hygiene Intervention
(subject to SP No. 22 under MSSD in BEP FY 2025)
 - Bangsamoro CARES
(subject to SP No. 23 under MSSD in BEP FY 2025)
 - Quick Response Fund
(subject to SP No. 24 under MSSD in BEP FY 2025)
 - Internally Displaced Persons Profiling, Assessment,
and Response Tracking System under Disaster Risk
Reduction and Emergency Assistance Program
 - Ministry of Trade, Investments and Tourism
 - Propelling Economic and Sustainable Opportunities
(PESO) for MSMEs
(subject to SP No. 1 under MTIT in BEP FY 2025)
 - Growth Enhancement Approach Towards Regional
Economic Development (GEARED) - Shared Service
Facilities Project
(subject to SP No. 2 under MTIT in BEP FY 2025)
 - Ministry of Labor and Employment
 - Employment Facilitation and Promotion Program
(subject to SP No. 2 under MOLE in BEP FY 2025)
 - Workers' Social Protection and Welfare Program
(subject to SP No. 3 under MOLE in BEP FY 2025)
 - Ministry of Transportation and Communications
 - BAA Airport Development and Maintenance
(subject to SP No. 1 under MOTC in BEP FY 2025)

- BLTO Customization, Installation, and Configuration of Land Transportation Management System (LTMS) (subject to SP No. 2 under MOTC in BEP FY 2025)
- BLTFRB Public Land Transportation Franchising, Enforcement, and Regulatory Program (subject to SP No. 3 under MOTC in BEP FY 2025)
- BLTFRB Pantawid Pasada Program (subject to SP No. 4 under MOTC in BEP FY 2025)
- BPMA Port Expansion and Modernization Program (subject to SP No. 5 under MOTC in BEP FY 2025)
- BTC Bangsamoro Telecommunications Master Plan with Feasibility Study in the BARMM (subject to SP No. 6 under MOTC in BEP FY 2025)
- Ministry of Basic, Higher and Technical Education
 - Quick Response Fund (subject to SP No. 1 under MBHTE in BEP FY 2025)
 - Provision of Learning Resources – Basic Education (subject to SP No. 2 under MBHTE in BEP FY 2025)
 - Provision of Learning Resources – Madaris Education
 - Procurement of BARMM Signature Armchairs (subject to SP No. 3 under MBHTE in BEP FY 2025)
 - Bangsamoro RESPECT Program (subject to SP No. 4 under MBHTE in BEP FY 2025)
 - Project IQBAL
 - Bangsamoro Education Program - School-Based Feeding Program and Home Grown School Feeding (subject to SP No. 6 and 7 under MBHTE in BEP FY 2025)
 - Inclusive Education Program – Alternative Learning System and Abot Kaalaman sa Pamilyang Bangsamoro (AKAP-BM) in the School-less Barangays (subject to SP No. 8 under MBHTE in BEP FY 2025)

- School-Based Management and Operations – Cash Allowance for Teachers
(subject to SP No. 13 under MBHTE in BEP FY 2025)
- School-Based Management and Operations - Education Response
- School-Based Management and Operations - School Building Program
(subject to SP No. 10 under MBHTE in BEP FY 2025)
- School-Based Management and Operations – Infrastructure Integrity of School Buildings
(subject to SP No. 11 under MBHTE in BEP FY 2025)
- School-Based Management and Operations – Teachers’ Furniture and Fixtures
(subject to SP No. 12 under MBHTE in BEP FY 2025)
- Access to Higher and Modern Education Scholarship Program – Scholarship Expense
(subject to SP No. 16 under MBHTE in BEP FY 2025)
- TVET Provisions – TVET Scholarship
(subject to SP No. 18 under MBHTE in BEP FY 2025)
- Madaris Standards and Provision - Financial Assistance to Private Madrasah
(subject to SP No. 20 under MBHTE in BEP FY 2025)
- Madaris Asatidz Program – ISAL Program
(subject to SP No. 20 under MBHTE in BEP FY 2025)
- Construction of Public Madrasah
(subject to SP No. 21 under MBHTE in BEP FY 2025)
- Ministry of Indigenous Peoples' Affairs
 - Comprehensive Survey on IP Household
(subject to SP No. 1 under MIPA in BEP FY 2025)
- Ministry of Health
 - Tiyakap Bangsamoro Kalusugan Program
(subject to SP No. 1 under MOH in BEP FY 2025)

- Bangsamoro Immunization Program - Purchase and Allocation of Drugs, Medicines, and Vaccines (subject to SP No. 2 under MOH in BEP FY 2025)
- Newborn Care Program (subject to SP No. 5 under MOH in BEP FY 2025)
- MOH Medical Scholarship Program (subject to SP No. 6 under MOH in BEP FY 2025)
- Financial Assistance to Barangay Health Workers (subject to SP No. 8 under MOH in BEP FY 2025)
- BHW Kits (subject to SP No. 9 under MOH in BEP FY 2025)
- Medical Equipment for Hospitals (subject to SP No. 11 under MOH in BEP FY 2025)
- Other Health Services (subject to SP No. 13 under MOH in BEP FY 2025)
- Quick Response Fund (subject to SP No. 14 under MOH in BEP FY 2025)
- Medical Outreach Program (subject to SP No. 16 under MOH in BEP FY 2025)
- Ministry of Public Works
 - Quick Response Fund (subject to SP No. 1 under MPW in BEP FY 2025)
 - Project Development and Engineering Services (subject to SP No. 3 under MPW in BEP FY 2025)
 - Road Network and Other Public Infrastructure Facilities Program (subject to SP No. 4 under MPW in BEP FY 2025)
- Ministry of Interior and Local Government
 - Tulong ng Gobyernong Nagmamalasakit (subject to SP No. 2 under MILG in BEP FY 2025)
 - Interior Affairs Services (subject to SP No. 3 under MILG in BEP FY 2025)

- Rapid Emergency Action on Disaster Incidence Services
(subject to SP No. 4 under MILG in BEP FY 2025)
- Quick Response Fund
(subject to SP No. 5 under MILG in BEP FY 2025)
- Ministry of Environment, Natural Resources and Energy
 - Environmental Regulation Compliance, Ambient Monitoring and Pollution Control Program
(subject to SP No. 2 under MENRE in BEP FY 2024)
 - Natural Resources Policy Enforcement, Conservation and Development Program
(subject to SP No. 3 under MENRE in BEP FY 2024)
 - Biodiversity Management, Research and Protected Area Development Program
(subject to SP No. 5 under MENRE in BEP FY 2024)
- Ministry of Human Settlement and Development
 - Housing and Human Settlement Development Program
(subject to SP No. 1 under MHSD in BEP FY 2025)
- Ministry of Science and Technology
 - Research and Development Fund
(subject to SP No. 1 under MOST in BEP FY 2025)
 - Science Education, Scholarship and Grants Program – Bangsamoro Assistance for Science Education
(subject to SP No. 4 under MOST in BEP FY 2025)
- Ministry of Agriculture, Fisheries and Agrarian Reform
 - Basic Integration for Harmonized Intervention (BINHI) - Productivity Enhancement Project for Small Landholder Farmers in the Bangsamoro Region
(subject to SP No. 2.1 under MAFAR in BEP FY 2025)
 - Basic Integration for Harmonized Intervention (BINHI) - Input provision of Livestock and Poultry
(subject to SP No. 2.2 under MAFAR in BEP FY 2025)

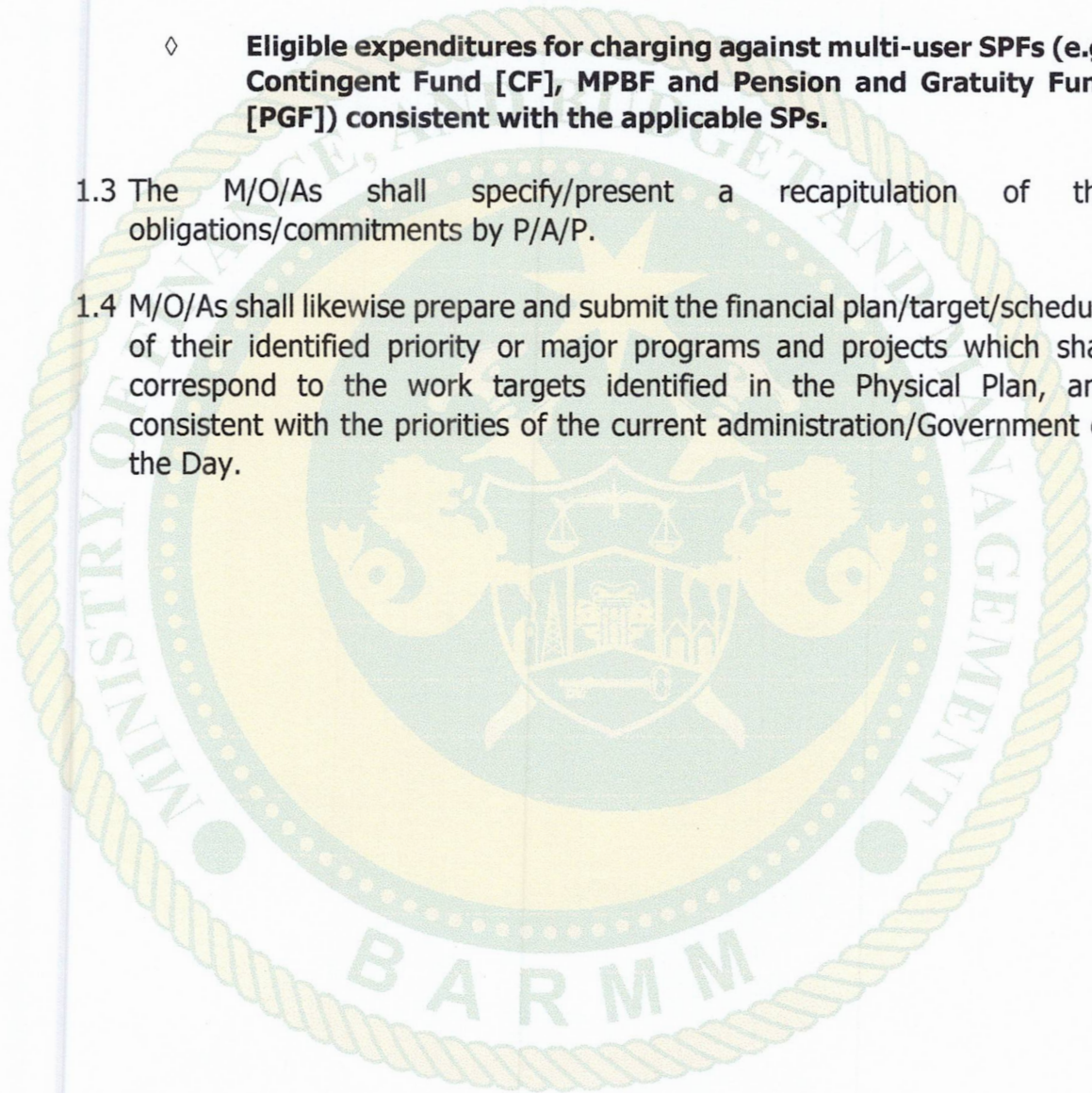
- Basic Integration for Harmonized Intervention (BINHI) - Support to Agricultural Machineries, Equipment, Facilities and Infra
(subject to SP No. 2.3 under MAFAR in BEP FY 2025)
- Food Security and Nutrition Convergence Program - Food Security and Nutrition Convergence Initiative
(subject to SP No. 3.1 under MAFAR in BEP FY 2025)
- Food Security and Nutrition Convergence Program - Halal and Organic Production Development Project
(subject to SP No. 3.2 under MAFAR in BEP FY 2025)
- Food Security and Nutrition Convergence Program - Livelihood Support to Camps
(subject to SP No. 3.3 under MAFAR in BEP FY 2025)
- Integrated and Sustainable Development for Aquaculture/Capture (ISDA) - Fisheries Production Support Project
(subject to SP No. 5.1 under MAFAR in BEP FY 2025)
- Integrated and Sustainable Development for Aquaculture/Capture (ISDA) - Fisheries Post-Harvest and Marketing Support Project
(subject to SP No. 5.2 under MAFAR in BEP FY 2025)
- Integrated and Sustainable Development for Aquaculture/Capture (ISDA) - Fisheries Resource Management Project
(subject to SP No. 5.3 under MAFAR in BEP FY 2025)
- Land Acquisition and Development for the Upliftment of Poor Agrarian Reform Beneficiaries (LUPA) - Land Tenure Security Program
(subject to SP No. 7 under MAFAR in BEP FY 2025)
- Land Acquisition and Development for the Upliftment of Poor Agrarian Reform Beneficiaries (LUPA) - Sustainable Development for Agrarian Reform Beneficiaries in the Bangsamoro (SDAReBB) Program
(subject to SP No. 8 under MAFAR in BEP FY 2025)

- Bangsamoro Agri-Fishery Evidence (Exploration of Value-adding and Innovative Development based on Evidence, Nature-friendly, Collaborative and Excellence)
(subject to SP No. 9 under MAFAR in BEP FY 2025)
- Agribusiness and Marketing Assistance Program
(subject to SP No. 10 under MAFAR in BEP FY 2025)
- Quick Response Fund
(subject to SP No. 1 under MAFAR in BEP FY 2025)
- Bangsamoro Human Rights Commission
 - Human Rights Protection Program - Financial Assistance
(subject to SP No. 1 under BHRC in BEP FY 2025)
- Bangsamoro Planning and Development Authority
 - Bangsamoro High Impact Projects
(subject to SP No. 3 under BPDA in BEP FY 2025)
- Bangsamoro Pilgrimage Authority
 - Hajj Administration and Supervision
(subject to SP No. 1 under BPA in BEP FY 2025)
- Cooperative and Social Enterprise Authority
 - Social Enterprises Development – SET Tabang sa Usbong Pagbangon (SET-UP)
(subject to SP No. 1 under CSEA in BEP FY 2025)
 - Social Enterprises Development – Income Generating
(subject to SP No. 2 under CSEA in BEP FY 2025)
- Bangsamoro Sports Commission
 - Financial Incentive for Athletes
(subject to SP No. 1 under BSC in BEP FY 2025)

- ◇ **Personnel Service.** The unfilled portion of the Personnel Services shall only be released to the M/O/As 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, Machineries and Equipment, and Information and Communications Technology Equipment;**
- ◇ **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 M/O/As shall specify/present a recapitulation of the obligations/commitments by P/A/P.

1.4 M/O/As 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.

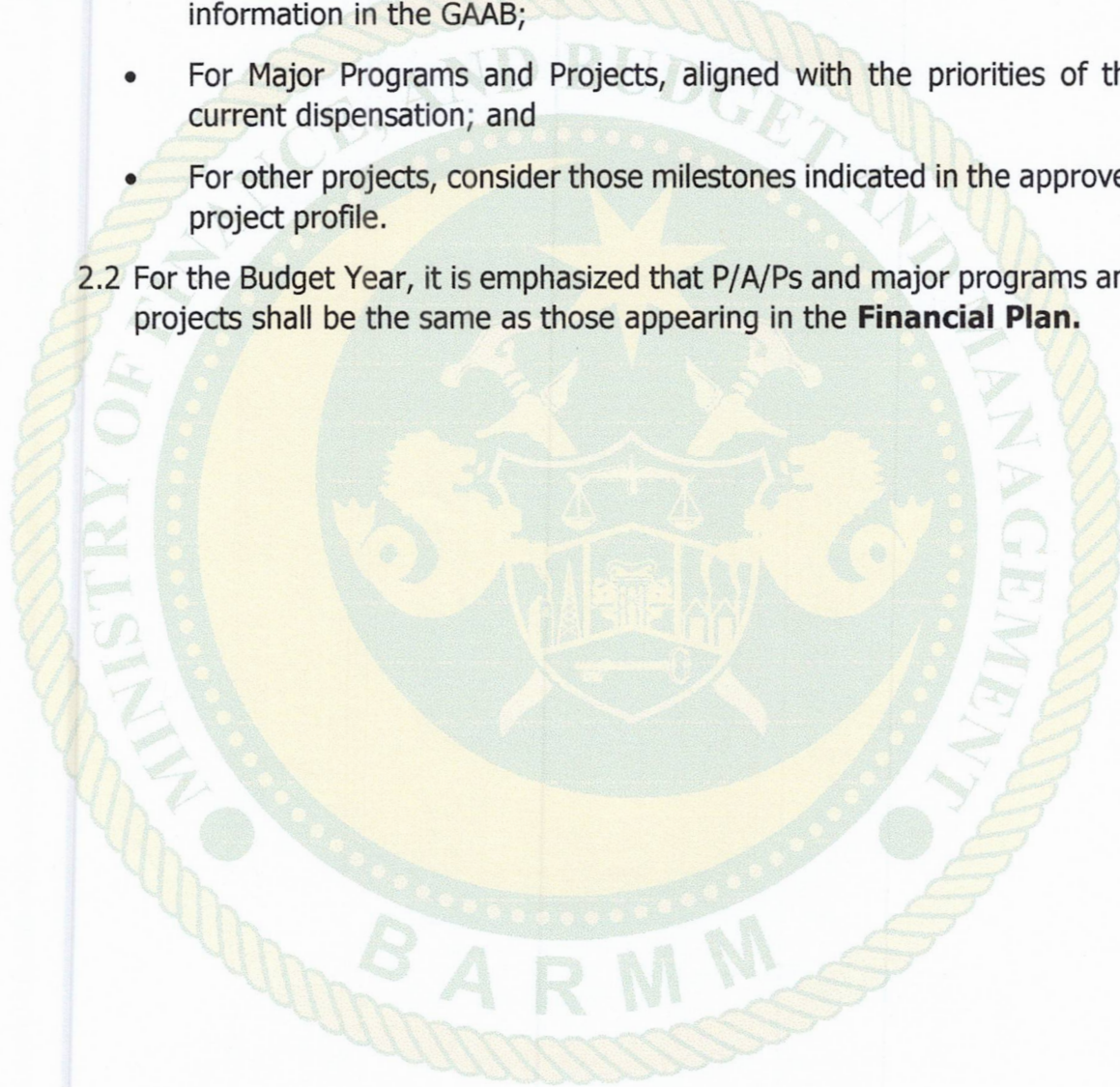


2.0 BED No. 2 Physical Plan (PP)

2.1 The PP shall contain the performance indicators (PIs) and targets of M/O/As as follows:

- For Operations, PIs by P/A/P, consistent with the performance information in the GAAB;
- 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**.



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 M/O/As.

- 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
 - ◊ M/O/A Specific Budget: disaggregated into For Comprehensive Release (FCR) and For Releases Needing SARO; 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:

Personnel Benefit	Schedule for Payment
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 Terminal Leave	Age-Determined
Productivity Enhancement Incentive	December

- ◇ MOOE shall consider activities/work program related to contractual obligation 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).
- For FAPs, synchronizing the programming of peso counterpart (GOP counterpart) and loan proceeds (LP), i.e., cash portion of LP component to coincide with the expected date of the BTr certification on the availability of LP.
- Historical trend/data on actual disbursements, at least for the past three (3) years.
- It is understood that the M/O/As administering SPFs shall prepare the corresponding MDP for their respective SPFs, e.g., Programs with the release subject to Special Provisions, Contingent Fund, SDF, etc.

